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ABSTRACT

Designed to assist educators in providing more realistic and relevant business education courses to enable students to function more effectively in the producer-consumer world, this teaching guide contains suggestions for implementing business education courses in 15 areas. Each course section consists of a goal statement; outline of content; objectives; learning activities; evaluation procedures; lists of supplementary materials; and recommendations concerning course levels, prerequisites, and class structure. Materials are provided for use in the following courses: Accounting I and II, Business English/Communications, Business Law, Business Machines, Business Mathematics, Computer Programing, Computers and Society, Economics, General Business, Secretarial and Office Procedures, Shorthand I and II, and Typewriting I and II. Also included is a final checklist on professionalism for the business educator. (MN)

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ED204617

Business Education
In Oklahoma

A Guide For Teachers
To Motivate Students
Toward Improved Business Education

U.S. DEPARTMENT OF HEALTH,
EDUCATION & WELFARE
NATIONAL INSTITUTE OF
EDUCATION

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Foreword

Business Education is a vital, essential program that is needed by all students. It will enable them to function in a more effectual role as workers, consumers, and citizens in our ever increasing technological society. The business world plays a dominant role in the life of every individual and emphasizes the need for Business Education as an integral part of the total education of every person.

The main emphasis of this guide is to assist educators in providing more realistic and relevant Business Education courses for all students that will enable them to function more effectively in our producer-consumer world. It is hoped that the information contained in this guide will alleviate the teaching of Business Education courses and be a stimulus for creating more dynamic "teaching-learning" experiences.

The Oklahoma State Department of Education gratefully acknowledges the professional contribution of the committee members who worked so diligently in the preparation of this guide.

Leslie Fisher

Leslie Fisher
State Superintendent of
Public Instruction

Philosophy

Business Education is a planned educational process whereby any student may develop understandings, skills, and attitudes necessary to become productive workers, intelligent consumers, responsible citizens, and enthusiastic promoters of the free enterprise system. Business Education should be an integral part of the total education of every person.

The Business Education teacher should provide information, serve as an effective model of desirable techniques, and demonstrate empathic concern for all students. The teacher should also serve as a catalyst and/or consultant at each stage in the "teaching-learning" process, and provide every opportunity for the students to develop to their full potential.

The Business Education teacher must continually improve professionally, keep abreast of changes which affect the profession, and seek every opportunity to promote Business Education.

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Accounting I

ACCOUNTING I

GOAL: To prepare students for entry level positions, effective personal financial management, or further study.

OUTLINE OF CONTENT	OBJECTIVES
General Objectives, Activities, and Evaluations	Throughout the course, the Accounting I student(s) will: demonstrate good work habits (accuracy, legibility, neatness, promptness, thoroughness, and good attendance. gain an understanding of the importance of desirable attitudes, personal resourcefulness, and self reliance. possess the mechanics of accounting and understand the logical structure and reasoning process of accounting. develop a meaningful business vocabulary--especially accounting terms.

ACTIVITIES

Discuss good work habits with the students and present them with specific guidelines concerning accuracy, legibility, neatness, promptness, thoroughness, and good attendance.

Encourage students to work independently as much as possible. They should know the vocabulary of accounting.

Teach theory as well as practice in class discussion. Avoid "yes" and "no" answers unless followed by "why".

Lead the students in oral definition drills after they have read each chapter; e.g., in accounting, anything of value owned is called an __________.

Before assigning problems in each chapter, the teacher may use the overhead to work through a problem with the class for more effective learning by all students.

Have the students complete the chapter drills, problems, and projects.

In addition to other activities, the following procedures are recommended for each chapter:

1. Teacher "highlights" chapter for students.
2. Students read chapters--complete study guide or study questions.
3. Class discussion of chapter--including a demonstration by the teacher.
4. Students work drills and some problems.
5. Teacher reviews completed drills and problems with the students; some demonstration may be needed.
6. Students complete "Mastery" problems.
7. Teacher administers a quiz.

Play accounting bingo games and crossword puzzles for a change of pace. They are available for classroom use from textbook publishers.

Encourage the students to visit some accounting offices or departments of local firms. If they can obtain copies of forms that are being used, prepare a bulletin board.

EVALUATION

There are many methods of evaluation. The following are some suggestions that might be considered:

1. Assignments, both in class and outside, are significant, and should be considered in grade determination.
   a. This does not mean that every assignment must be graded. However, it is suggested that the teacher grade some of the textbook or workbook assignments for accuracy, legibility, and neatness.
   b. A point system may be instituted for all ungraded assignments, e.g., three points if an assinment is complete and on time; two points if an assignment is complete but late; one point if an assignment is incomplete. At the end of the term, students' points should be converted to grades.
   c. The student can learn by verifying his/her work with the teacher's key (be careful) or from discussion in class about the material. Students learn by making their own corrections.
   d. In some situations, a student having difficulty, may gain new insight by working with a fellow student who understands the material.
2. Teacher-prepared problem quizzes are important for determining student's ability to apply what he/she has been learning in working problem material. Review problems may be used in constructing problem quizzes (some publishers supply teachers with excellent problem tests).
3. Teacher-made objective tests are often valuable for emphasis on understanding theory and accounting terms. Some teachers use workbook study guides as chapter quizzes.
4. Combined objective and problem-style chapter quizzes are recommended.
5. Standardized objective unit tests are good as evaluation tools. However, because of the difficulty level of some standardized tests, it may be necessary to curve the grades.

OUTLINE OF CONTENT	OBJECTIVES
I. Introduction	The Accounting I student(s) will:
A. Place of accounting in relation to the business world	develop an understanding of the role of accounting in the business world.
B. Accounting as a profession	demonstrate knowledge of the career opportunities available in accounting and accounting related areas. become aware of the educational requirements necessary for jobs in accounting.

ACTIVITIES	EVALUATION
	Special projects should be encouraged for all students. 1. Assign problems for all class members to work; then assign bonus problems for extra credit. 2. Good students may work extra simulation sets or do reports in areas of interest, or room projects, such as bulletin boards, etc. 3. The underachiever may be encouraged to relate accounting to some area of interest, perhaps, a family simulation set, or relate accounting to a hobby or occupational area. They may also be interested in a bulletin board project showing these relationships. 4. This does not mean that the average student is left out. He/she may become involved in similar projects suggested for the above groups. The teacher should be interested in making the course relevant and interesting to all levels of student accomplishment.
	Possible considerations for weighting activities in grade determination are as follows: 1. Problems and other assignments 20% 2. Standardized tests and study guides 15% 3. Teacher-prepared tests--both problem and objective 25% 4. Business simulation sets 30% 5. Extra projects 10% OR 1. Study guides or study questions 10% 2. Problems, projects, business simulation sets 30% 3. Quizzes (teacher-made) and unit tests 50% 4. Other--attendance, promptness, attentiveness, participation, etc. 10%
Discuss the importance of maintaining accurate records needed by managers of business, required by law, and as needed by all individuals for planning and keeping accurate accounts of their financial affairs.	Use teacher evaluation of student attentiveness.
Have students gather "help wanted" ads that emphasize job opportunities in accounting and related areas and prepare a bulletin board display.	Evaluate students' attentiveness and participation in bulletin board activity.
Invite speakers from the accounting field to inform students of the career opportunities available and the additional educational requirements necessary. Possible speakers include representatives of the Oklahoma Society of Certified Public Accountants, the accounting department of a local business or a local employment agency, etc.	Administer teacher-made quiz covering class discussion and information provided by speakers.

OUTLINE OF CONTENT	OBJECTIVES
C. Accounting equation	recognize and understand the accounting equation.
II Development of Accounting Equation in Relation to a Service Organization (Sole Proprietorship)	
A. Beginning balance sheet	understand the purpose of the beginning balance sheet. demonstrate the ability to prepare a beginning balance sheet for a business.
B. Journalizing the opening entry	know the purpose of the opening entry and recall the steps involved in journalizing the entry.
C. Introduction of general ledger accounts	learn the purpose of the general ledger.
1. Opening accounts in the general ledger 2. Posting the opening entry	Learn to open accounts in the general ledger and post the opening entry.
D. Debit and credit of business transactions	achieve an understanding of the concept of debits and credits, and how they are a means of accomplishing the equality of the accounting equation.
1. Transactions affecting balance sheet accounts 2. Revenue and expense transactions	

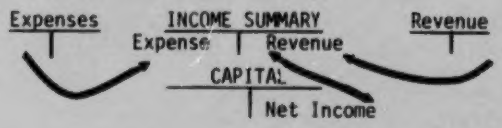
ACTIVITIES	EVALUATION
Use the overhead projector or chalkboard to list various things owned and amounts owed by class members. Use this information to prepare a beginning balance sheet for the class. Following the completion of this list, substitute the accounting terms that mean owned, owed, and net worth. Use this opportunity to introduce the accounting equation. (This is a good activity for the first or second day of the school year.)	Evaluate the first quiz; have the students write the accounting equation and label what each part represents, e.g., assets--things of value owned, liabilities--debts owed, and capital--net worth.
Have students create an imaginary business (service). Start with the assumption that they have acquired certain assets and liabilities and have them determine capital by preparing a beginning balance sheet. To encourage participation, divide the class into groups.	Use teacher evaluation of submitted balance sheets. Administer a teacher-made objective/problem-style quiz. (Require students to prepare a balance sheet.)
Discuss the purpose of the journal and the reason for the opening entry.	Administer a problem-style quiz. Require the students to record an opening entry from a completed balance sheet.
Have the students prepare a written list of the steps in journalizing the opening entry.	
Discuss, in general terms, how ledger accounts are used to keep track of the changes that business transactions cause in some balance sheet items.	Evaluate by having the students demonstrate their ability to open accounts in the ledger and post the opening entry by completing a problem-style quiz.
Have the students prepare a written list of the steps in opening accounts in the ledger and posting the opening entry.	
Using T-accounts, have the students work along with the teacher at the chalkboard to show the changes that take place in two or more accounts by each business transaction. The overhead projector and transparencies may be used.	Administer teacher-made problem-style quizzes using T-accounts to show the changes that take place in accounts because of business transaction, e.g., sold an old typewriter for $100--plus to cash, minus to office equipment.
Stress that at least two accounts are affected by each transaction and that at least one account is debited and at least one account is credited. At first, some students believe that one account must be increased and another account must be decreased; point out that this is not true.	
Have the students complete a diagram showing debit and credit sides, balance sides, and increase and decrease sides of the balance sheet accounts.	

ASSETS		LIABILITIES		CAPITAL	
Debit Balance	Credit	Debit	Credit Balance	Debit	Credit Balance
+	-	-	+	-	+

OUTLINE OF CONTENT	OBJECTIVES
E. Journalizing business transactions in a general journal and/or a special journal (cash journal)	demonstrate the ability to interpret source documents of a service-oriented business and journalize transactions in a general journal and/or a special journal (cash journal).
F. Posting business transactions to the general ledger	understand the reason for posting and be able to post transactions from the general and/or cash journal to the general ledger.
G. Proving the accuracy of posting 1. Footing accounts 2. Proving cash 3. Preparing the trial balance	learn to foot general ledger accounts (two column) and find their balances. gain the ability to prove the accuracy of the cash account and prove the equality of debits and credits in the general ledger.
H. Worksheet preparation 1. Trial balance columns 2. Income statement columns 3. Balance sheet columns	develop an awareness of the purpose of the worksheet and be able to complete a six-column worksheet.
I. Financial statements 1. Income statements	gain an awareness of the need for the income statement and balance sheet in reporting the financial condition and progress of a business.

<table>
<tr><th>ACTIVITIES</th><th>EVALUATION</th></tr>
<tr><td>Have the students draw a diagram of income statement accounts.
<table>
<tr><th colspan="2">REVENUE</th></tr>
<tr><td>Debit
-</td><td>Credit
Balance
+</td></tr>
</table>
<table>
<tr><th colspan="2">EXPENSES</th></tr>
<tr><td>Debit
Balance
+</td><td>Credit
-</td></tr>
</table>
</td><td></td></tr>
<tr><td>Have the students collect and bring source documents (old sales slips, cash register tapes, etc.) and analyze the data, separating it into its debit and credit parts.</td><td>Give a teacher-made objective/problem style quiz. Students should be instructed to record transactions in a journal.</td></tr>
<tr><td>Using an overhead projector and transparencies, let the students demonstrate how transactions are recorded in the journal. Divide the class into groups of two and assign a different transaction to each group. Student number one should record the transactions while student number two explains.</td><td></td></tr>
<tr><td>Discuss how posting enables one to know how transactions have changed account balances.</td><td>Administer a teacher-made objective/problem-style quiz. Include a posting problem and at least one question concerning the need for posting.</td></tr>
<tr><td>Using the overhead projector and transparencies, demonstrate correct posting procedures.</td><td></td></tr>
<tr><td>Using textbook illustrations, discuss the steps in footing accounts and finding their balances.</td><td>Measure students' ability to prove the accuracy of the ledger by administering a problem-style quiz. The quiz should include all of the steps involved in proving the ledger, from finding account balances to preparing the trial balance.</td></tr>
<tr><td>Discuss the need for proving the accuracy of the ledger.</td><td></td></tr>
<tr><td>Use the chalkboard or overhead to explain how to prove cash.</td><td></td></tr>
<tr><td>Discuss how the double entry accounting system provides the opportunity to check the accuracy of the accounting records. (Debits must equal credits in the journal and in the general ledger.)</td><td></td></tr>
<tr><td>Instruct the students (volunteers) to prepare a list of the steps in preparing a trial balance.</td><td></td></tr>
<tr><td>Have the students give the two purposes of the six column worksheet.
1. To summarize the financial condition of the business.
2. To assist in the preparation of the financial statements.</td><td>Give a problem-style quiz; provide the students with a blank six column worksheet along with account balances and have them complete the worksheet.</td></tr>
<tr><td>Divide the class into groups and assign case problems for discussion. Have each group leader present an oral report of the group's findings.</td><td>Evaluate student analysis of case problems.</td></tr>
<tr><td>Using a completed worksheet, demonstrate the procedures for preparing a formal income statement and balance sheet. Give the students the opportunity to complete some problems on their own before demonstrating.</td><td>Administer a problem-style quiz to measure the students' ability to prepare an income statement and a balance sheet. Give them a completed worksheet and blank forms. They should be able to complete the quiz without the aid of examples.</td></tr>
</table>

OUTLINE OF CONTENT	OBJECTIVES
2. Balance sheet	learn to complete a formal income statement and balance sheet from the worksheet.
J. Closing the ledger 1. Closing entries (journalizing and posting) 2. Ruling and balancing accounts 3. Post-closing trial balance	achieve an understanding of the purpose of closing entries.
	demonstrate the ability to record closing entries in the journal and to post them in the general ledger.
	understand the reason for and be able to balance and rule general ledger accounts, and prepare a post-closing trial balance.
III. Expansion of Accounting System--Merchandising Business (Sole Proprietorship)	
A. Peculiarities related to a merchandising business 1. Purchase orders and invoicing 2. Credit terms 3. Inventory management and control	develop an understanding of the terminology related to purchase orders, invoices, credit, and inventory management and control. interpret sales and purchase invoices as source documents. attain an awareness of how a business manages and controls its merchanside inventory.
B. Purchases of merchandise for cash and on account	understand the concept of debits and credits of cash purchases and purchases-on-account transactions.

ACTIVITIES	EVALUATION
Stress the fact that net income is added to, and net loss is subtracted from capital (owner's equity).	
Use a diagram to explain the purpose of the closing entries in class discussion.  Expenses INCOME SUMMARY Expense Revenue Revenue CAPITAL Net Income (Have the students draw this diagram from memory.)	Check chapter assignment. Carefully review students' work with them before giving a quiz. The quiz should be objective (theory) and problem-style. Provide students with a completed worksheet and a journal form and instruct them to record the closing entries. Sample question: What is the purpose of the closing entries?
Use the overhead projector and transparencies to demonstrate recording the closing entries in the journal. Refer to the above diagram as you demonstrate.	
Using the examples in the textbook, discuss the procedures for balancing and ruling the accounts in the ledgers.	Evaluate students' ability to balance and rule general ledger accounts and prepare a trial balance, by administering a problem-style quiz.
Divide the class into groups of three and have them explain balancing and ruling procedures using the overhead projector and transparencies.	
Have the students prepare a list of those accounts that appear in the post-closing trial balance, and those accounts that do not (closed accounts). Example:	

Post Closing Trial Balance Accounts	Closed Accounts
Assets	Revenue
Liabilities	Expense
Capital	Income Summary

Discuss the importance of credit in the business world.	Evaluate students' attentiveness and participation in assigned activities.
Have the students collect and discuss blank copies of purchase orders, invoices, and other source documents used in a merchandising business.	Give an objective examination including vocabulary.
Invite a representative of a local retail firm to speak to your class. Suggested topics: 1. Purchasing procedures. 2. Sales procedures. 3. Inventory management and control.	
Using T-accounts, discuss the changes that take place in two or more accounts by each purchase or sales transaction. The overhead projector and transparencies may also be used.	Evaluate students' understanding of the concept of debits and credits of purchases and sales transactions by administering an objective and problem-style quiz. Have the students record transactions in T-accounts.

OUTLINE OF CONTENT	OBJECTIVES
C. Sales of merchandise for cash and on account	understand the concept of debits and credits of cash sales and sales-on-account transactions.
D. Combination journal	gain an awareness of the advantages and disadvantages of using a combination journal as compared with using special journals.
E. Special journals 1. Combination 2. Purchases 3. Sales 4. Cash receipts 5. Cash payments 6. General journal	demonstrate the ability to interpret source documents and to record business transactions of a merchandise business in a combination journal and in a set of special journals (purchases, sales, cash receipts, cash payments, and general journals).
	know how to total and rule the various journals, and be able to prove the accuracy of the journal entries.
F. Totaling and posting journals to the general ledger and subsidiary ledgers	demonstrate the ability to total and post the combination journal to the general and subsidiary ledgers.
	learn to total and post a set of special journals to the general and subsidiary ledgers.
G. Subsidiary ledgers 1. Accounts receivable 2. Accounts payable 3. Schedules	develop an understanding of the need and function of the subsidiary ledgers.
	learn to complete a schedule of accounts receivable and a schedule of accounts payable and verify the subsidiary ledger schedules with the controlling accounts in the general ledger.
H. Worksheet 1. Trial balance 2. Adjustments 3. Financial statement sections	develop an understanding of the significance of the adjusting entries, and be able to complete an eight-column worksheet with adjustments.

ACTIVITIES	EVALUATION
In class discussion, compare the chart of accounts of a merchandise business with that of a service business; discuss the differences. Discuss the various journals and the advantages of special columns in the journals.	Have students respond to some theory questions such as the following: (1) Explain why the purchases account has a debit balance. (2) Why do you not record a purchase of supplies in the purchases account?
Have the students bring in source documents of a merchandising business and analyze the data into its debit and credit parts.	Evaluate student attentiveness and participation in classroom activities.
Using the overhead projector and transparencies, ask volunteer students to instruct the other students in the recording of transactions in the combination journal. Assign a different transaction to each student and have him/her explain how it is recorded in the combination journal. This is a good review activity. Divide the class into five groups and assign a special journal to each group. As each business transaction is discussed, the appropriate group will explain how the transaction is recorded in its journal. Each group may also explain how its journal is footed, totaled, ruled, and proven.	Administer objective and problem-style quizzes that measure the students' ability to record transactions in the various journals.
Have the students list the five steps in posting from the journals to the general and subsidiary ledgers of a merchandising business. Discuss the need for the balance columns in maintaining a running balance of each account. Use the overhead projector and transparencies to demonstrate posting procedures. Lead the class in oral drills concerning which amount columns of the journal are posted individually and which column totals are posted.	Give problem-style quizzes to measure the students' ability to post to the general and subsidiary ledgers. Give the students completed journal(s) and have them post to the ledgers.
Using T-accounts, discuss the relationship between the subsidiary ledgers and the controlling accounts. Divide the class into groups and assign case problems for discussion. Have each group report on its findings.	Give a problem-style quiz. Have students post from the journal(s) to the general and subsidiary ledgers and prepare both schedules.
Use T-accounts in discussing the need for adjusting entries. Example: SUPPLIES SUPPLIES EXPENSE $600 | $400 $400 | $600.00 -200.00 Ending inventory = $200.00 400.00 (supplies used)	Measure students' understanding of the worksheet by administering an objective/problem-style quiz. The quiz will not take as long if the trial balance columns are already completed. Also, require the students to write the formula for determining cost of merchandise sold.

OUTLINE OF CONTENT	OBJECTIVES
	understand the concept of debits and credits of the adjusting entries.
	comprehend why purchases and beginning and ending merchandise inventories are extended to the income statement columns of the worksheet.
I. Financial statements 1. Income statement 2. Capital statement 3. Balance sheet	gain an awareness of the role of the capital statement in reporting the changes in capital. demonstrate the ability to prepare the financial statements of a merchandising business from an eight-column worksheet.
J. Journalizing and posting adjusting entries	be able to journalize adjusting entries of a merchandising business from the worksheet and then post them to the general ledger.
K. Journalizing and posting closing entries	show an understanding of the debits and credits of the closing entries of a merchandising business.
L. Post-closing trial balance	exhibit the ability to journalize and post the closing entries, and prepare a post-closing trial balance.
IV. Business Simulation Set (Merchandising Business)	learn to complete a business simulation set (practice set) for a merchandising business.

ACTIVITIES

Instruct the students to write the formula for determining cost of merchandise sold, each day for one week.

Beginning Inventory
+ Purchases

Merchandise Available
- Ending Inventory

Cost of Merchandise Sold

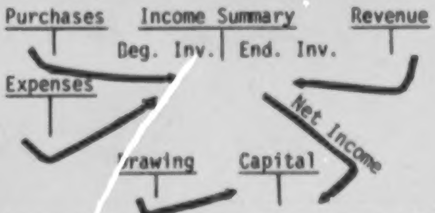
Use an overhead projector to demonstrate how an eight-column worksheet is completed.

Use financial statements, previously prepared, to show how the worksheet is used to prepare the income statement, capital statement, and balance sheet (statements of financial condition).

Discuss the purpose of the balance sheet and why only the ending inventory appears in the statement.

Have the students construct a bulletin board featuring copies of financial statements that they have collected from banks and other businesses that make such data available to the public.

Use a diagram when discussing the need for closing entries. Example:



Compare the income summary account with the income statement columns of the worksheet. Discuss the fact that both contain the same information (after the adjusting and the closing entries have been posted).

Review a flowchart of the complete accounting cycle of a merchandising business.

Encourage the students by introducing the practice set and working through the first few entries with them. Getting off to the right start helps the students to develop a positive attitude concerning the practice set.

EVALUATION

Evaluate students' participation in bulletin board assignment.

Give an objective/problem-style quiz. Students should be able to complete the financial statement without having an example to follow.

Remember: It is especially important that all assignments are checked, returned, and reviewed, before administering a quiz.

Give an objective/problem-style quiz. Be sure to ask questions concerning the purpose of the adjusting and closing entries. Example: Name the only account used in the closing entries that appears in the post-closing trial balance. Which asset accounts are brought up-to-date because of the adjusting entries?

Evaluate business simulation sets and give sufficient notice to merit the students' best efforts. Suggestions for evaluation are as follows:

1. Provide check figures for the students at various stages of progress.
2. Give a survey test over the set when completed. Students use completed sets to answer questions.

OUTLINE OF CONTENT	OBJECTIVES
V. Special Emphasis Areas	
A. Handling of cash	
1. Making deposits and writing checks	identify the kinds of endorsements by purpose.
	know how to complete deposit slips and write checks.
2. Bank reconciliation statement	learn to reconcile the difference between the bank statement balance and the check stub balance.
3. Relation of banks and business	develop an understanding of bank-related terminology.
	become aware of the ways in which banks and businesses work together.
4. Cash register system	understand a cash register system for handling business transactions.
	learn to journalize source documents of a cash register system.
5. Petty cash	demonstrate the ability to establish and maintain a petty cash fund and to journalize petty cash transactions.
B. Payroll	
1. Calculation of payroll (individual and total)	learn to compute payroll, including the following: regular earnings, over-time earnings, total earnings, payroll deductions, and net pay.

ACTIVITIES	EVALUATION
	3. Have a check sheet for all major requirements. Thumb through set and check off each requirement accomplished by the students. 4. Total evaluation may be a combination of the survey test and check sheet results.
Show the slide presentation entitled "You and Your Community Bank." Have the students complete some or all of the assignments in the workbook that accompanies the slide packet.	
Ask the students to help in the preparation of a bulletin board, displaying banking forms obtained from nearby banks.	
Invite a representative of the banking community to speak to the students concerning banking practices.	Measure students' attentiveness and participation in classroom activities.
Use a previously completed bank statement and a transparency of a reconciliation form to demonstrate the reconciliation of a bank statement.	Administer an objective/problem-style quiz that includes a reconciliation of a bank statement problem and questions concerning banking procedures.
Ask the students to share with the rest of the class, some of their job related experiences with cash registers.	Give a problem-style quiz that includes the preparation of a cash proof and balances slip and the journalizing of cash register entries.
Use the overhead projector to discuss journal entries and the preparation of a cash proof and balances slip.	
Invite a cash register sales company representative to visit the class and discuss current trends in cash registers.	
Use T-accounts when discussing the debit and credit of petty cash transactions.	Administer a problem-style quiz. Supply the students with a blank journal and instruct them to complete selected petty cash transactions.
Use the overhead projector and transparencies to review the journalizing of petty cash entries.	
Invite a representative of the payroll department of a local firm to speak to students concerning correct payroll procedures. Show filmstrip provided by the Social Security Administration. Use the overhead projector and tax tables to show how payroll is computed. The students may need extra instruction in determining overtime pay rates.	Administer two objective/problem style quizzes: Quiz Number One--Payroll calculations, (including deductions), payroll register, time cards, employees' earning records, terminology, etc. Quiz Number Two--Payroll accounts, payroll taxes, reporting of payroll taxes, journal entries, etc. The problem part of the quiz should include the journalizing of payroll entries.

OUTLINE OF CONTENT	OBJECTIVES
2. Payroll taxes and other deductions	develop an understanding of the reasons for payroll taxes and other deductions.
3. Employers' payroll taxes	demonstrate the ability to recognize and calculate employers' payroll taxes.
4. Payroll records	learn to complete important payroll records such as the following: time cards, payroll registers, and employees' earning records.
5. Reporting of payroll taxes	gain an understanding of procedures followed and forms used in the reporting of payroll taxes to the federal government.
6. Payroll transactions	understand the debits and credits of payroll transactions.
	achieve the ability to journalize payroll transactions.
C. Sales tax and other sales and purchases systems	
1. Sales tax	learn to compute sales tax and record sales tax transactions in the journal.
2. Journalless accounting	develop an awareness of the advantage of a journalless and/or ledgerless accounting system, and show an understanding of the procedures followed.
3. Ledgerless accounting	
D. Accounts receivable--uncollectible accounts	
1. Bad debts	understand the methods used by business in estimating bad debts expense.

ACTIVITIES	EVALUATION
Demonstrate overtime pay-rate computation with the following example: $4 per hour x 1.5 = $6 per hour overtime.	
Assign oral or written reports on the history of payroll taxes and the need for them.	Evaluate oral and written reports.
Demonstrate the procedures for determining the employers' payroll taxes by working calculations on the chalkboard. If necessary, review mathematic principles in regard to percent calculations. Example: Total Earnings FICA X FICA .0635 6.35% = .0635 FICA TAX	Refer to the Evaluation Section at the beginning of Accounting I for additional methods of evaluation.
Discuss the procedures for preparing time cards, payroll registers, and employees' earnings records. If available, authentic time cards may be provided for class discussion.	
Collect up-to-date tax forms to be used in class discussion; e.g., W-2, W-4, tax tables, and payroll reporting forms. These may also be used in the preparation of a bulletin board.	
Use T-accounts when discussing the debits and credits of payroll entries. Some students have trouble understanding payroll entries. Therefore, additional assignments may be necessary to insure a better understanding.	
Using the overhead projector, have the students explain and demonstrate the journalizing of payroll entries. This is a good review exercise.	
Discuss the journalizing of sales tax transactions by using T-accounts and previously completed journals.	Measure students' understanding of sales tax transactions by giving an objective/problem style quiz. Sample question: Why is accounts receivable debited for sales plus sales tax in a sale-on-account transaction?
Discuss theory question such as the following: Why is sales tax collected from a customer a liability of the seller?	
Discuss the advantages of a journalless and/or ledgerless accounting system.	Administer an objective/problem-style quiz covering journalless and ledgerless accounting procedures and journal entries.
Divide the class into groups and instruct the students to prepare a step-by-step list of the procedures followed in journalless and ledgerless accounting systems (including journal entries). Have the group leaders present their lists to the class.	Evaluate student participation in group activity.
Discuss the various ways to estimate the amount allotted for bad debts expense. Use the chalkboard or transparencies to illustrate each method.	

OUTLINE OF CONTENT	OBJECTIVES
2. Valuation of accounts receivable	demonstrate knowledge of the use of the valuation account in recording bad debts expense and in determining the book value of accounts receivable.
3. Methods for handling bad debts (allowance--direct write-off)	understand the debits and credits of bad debts entries, and be able to journalize bad debts expense and related transactions (allowance method--direct write-off).
4. Reporting uncollectible accounts on the financial statements	gain a comprehension of how uncollectible accounts are reported on the financial statements.
E. Plant assets	
1. Cost	learn to record the buying of plant assets in the journal.
2. Determining and recording depreciation expense	demonstrate the ability to calculate annual estimated depreciation expense using the straight-line method of depreciation.
	know how to record estimated depreciation in the adjustment columns of the worksheet and in the journal.
	understand the need for recording depreciation expense.
3. Plant asset records	gain an awareness of how the plant assets record is used in keeping track of the accumulated depreciation and the book value of each plant asset.
4. Valuation of plant assets (applies to Century 21 Accounting)	know the role of the valuation account in recording depreciation expense and in determining the book value of a plant asset.
5. Reporting plant assets and depreciation on the financial statements	develop an understanding of how plant assets are recorded in the financial statements.

ACTIVITIES	EVALUATION
Referring to the chart of accounts, discuss the new accounts in the ledger that will be used to handle bad debts transactions, e.g., bad debts expense or allowance for bad debts. Using T-accounts discuss the need for the valuation account (Allowance for Bad Debts) and its relationship to accounts receivable. accounts receivable minus allowance for bad debts equals book value of accounts receivable. Use T-accounts in the discussion of the concept of debits and credits of bad debts entries (direct write-off--allowance method). As each bad debts entry is discussed, the overhead projector may be used to demonstrate recording the entry in the journal. Using the overhead projector and transparencies, demonstrate the reporting of uncollectible accounts on the financial statements, it should only be necessary for the students to complete a partial income statement (operating expense section) and balance sheet (current assets section).	Administer an objective/problem-style quiz that requires the students to do the following: 1. Determine bad debts expense. 2. Record bad debts entries. 3. Write the formula for determining the book value of accounts receivable. 4. Answer objective questions concerning uncollectible accounts and the valuation of accounts receivable. For example, what section of the balance sheet is bad debts expense listed?
Using T-accounts and the textbook illustration, review the entry for recording the buying of plant assets.	Evaluate students' attentiveness and participation in classroom activities.
Discuss depreciation by mentioning the principle that "depreciation is a process of allocating (distributing) the cost of a plant asset over its expected useful life." Note: This approach is not taken in all accounting textbooks. Use the chalkboard to illustrate how annual estimated depreciation expense is determined (straight-line method). Ask students to volunteer to explain how to analyze and record the adjustment for depreciation on the worksheet and in the journal. Analyze, with the students, a previously prepared plant assets record. Using T-accounts, discuss the need for the valuation account (accumulated depreciation) and its relationship to the plant asset account, e.g., delivery equipment minus accumulated depreciation equals the book value of the plant assets. Using the overhead projector and transparencies, demonstrate the reporting of plant assets and depreciation in the financial statements. If possible, have students complete a partial income statement (operating expense section) and balance sheet (asset section).	Administer objective/problem-style quiz. Require students to do the following: 1. Determine annual depreciation. 2. Journalize the entry to record the buying of plant assets. 3. Journalize the entries to record depreciation expense on the worksheet and in the journal. 4. Write the formula for determining book value of plant assets. 5. Answer objective questions concerning plant assets and depreciation. For example, in what division of the ledger will you find accumulated depreciation?

OUTLINE OF CONTENT	OBJECTIVES
6. Disposing of plant assets	attain a comprehension of the debit and credit of transactions involving the disposal of plant assets. exhibit the ability to journalize disposal and trade-in transactions. know how to include the gain on fixed assets and loss on fixed assets accounts on the worksheet and financial statements.
F. Notes 1. Receivable 2. Payable 3. Interest--income and expense	develop an understanding of how and why businesses deal with promissory notes and be able to compute interest and maturity dates. demonstrate a comprehension of the debit and credit notes receivable and notes payable transactions and be able to record them in a journal(s).
G. Federal income tax	gain an understanding of income tax terminology and procedures; e.g., (W-2, W-4 statements, exemptions, deductions, tax tables, personal income tax returns, etc.).

ACTIVITIES	EVALUATION
Ask the students to volunteer to list, on the blackboard, the various ways of disposing of plant assets. Examine a chart of accounts with the students and discuss the purpose of the new accounts and their location in the general ledger. Use T-accounts and refer the students to the fixed assets records when explaining the following disposal transactions: 1. Recording depreciation for part of a fiscal period. 2. Selling of plant assets--gains and losses. 3. Discarding plant assets with and without book value. 4. Trading-in fixed assets. Divide the class into groups of three and assign a disposal entry to each group. Have one group member record the entry on the chalkboard while the other explains. Use a previously prepared statement when discussing how to include gain on fixed assets (other income) and loss on fixed assets (other expenses) on the income statement.	Administer a problem-style quiz covering disposal entries.
Ask students for oral responses to questions concerning the need for promissory notes. Distribute blank promissory notes and instruct students to fill them out using teacher-prepared data. Using the overhead projector or chalkboard, demonstrate how to compute interest rates and maturity dates. Afterwards, ask volunteers to work similar problems on the chalkboard. Principle X rate X fraction of a year = interest. $\frac{\$800}{1} \times \frac{.06}{1} \times \frac{30}{360} = \frac{\$8.00}{2} = \$4.00$. Use T-accounts and journal transparencies to analyze and record transactions involving promissory notes.	Administer an objective/problem-style quiz that would include the following: 1. Interest computations. 2. Maturity date calculations, e.g., what is the maturity date of a 60 day note dated April 9? 3. Journal entries.
Obtain the "Understanding Taxes" packet from the Internal Revenue. Discuss federal income taxes using the giant income tax forms and the workbooks contained in the packet. Assign part or all of the workbook exercises.	Grade "Understanding Taxes" workbook exercises. Give an objective/problem style quiz. Have the students complete an income tax return (short form) using information provided by the teacher (blank forms are available at local banks or post offices.)

OUTLINE OF CONTENT	OBJECTIVES
H. Accruals--Revenue and Expense	achieve an awareness of the purpose of the entries (adjusting, closing, and reversing) to record accrued revenue and accrued expenses; e.g., all revenue earned and all expenses incurred will be included in the financial statements.
	gain a comprehension of why certain accounts are debited and credited when accrual entries are recorded.
	exhibit the ability to record accrued revenue and accrued expense entries on the worksheet (adjusting entries) and in the journal(s).
VI. Business Simulation Set--Special Journals	learn to complete a business simulation set using special journals.
VII. Other Types of Business Organizations	
A. Partnerships	demonstrate an understanding of some of the terminology and characteristics that are peculiar to a partnership (Articles of Partnership, partner(s) salaries, Distribution of Net Income Statement, and accounting for capital).
B. Corporations	demonstrate an understanding of some of the terminology and characteristics that are peculiar to a corporation (Articles of Incorporation, capital stock, stockholders, kinds of stock, dividends, handling of capital, etc.).
	develop an understanding of the organizational differences and similarities of a sole proprietorship, partnership, and a corporation.

ACTIVITIES	EVALUATION
Ask the students to define accrued revenue and accrued expenses orally.	Administer an objective/problem-style quiz covering adjusting, closing, and reversing entries for accrued expenses. (It is not necessary to require the students to complete a worksheet.) Ask at least one or two objective questions concerning the purpose of the accrued entries. For example, what effect does recording the adjustment for accrued salaries have on net income?
Use T-accounts to discuss the concept of debit and credit of accrued revenue and expense transactions. Using T-accounts and transparencies, demonstrate how the accrued revenue and expense adjustments are recorded on the worksheet and then journalized and posted.	
Utilize transparencies and T-accounts to demonstrate how related closing and reversing entries are journalized and posted.	
Use textbook illustrations to discuss how accruals are reported on the financial statements.	
Encourage the students by introducing the practice set and working through the first few entries with them. Getting off to the right start helps the students to develop a positive attitude concerning the practice set.	Evaluate simulation sets (practice sets or comprehensive problems) by giving sufficient weight to merit a student's best efforts. Suggestions for evaluation are as follows: 1. Provide check figures for the students at various stages of progress. 2. Give a survey test over the set when completed. Students use his/her completed set to answer questions. 3. Have a check sheet for all major requirements. Thumb through set and check off each requirement accomplished by students. 4. Total evaluation may be a combination of the survey test and check sheet results.
Use textbook illustrations to compare the financial statements of a partnership with those of a sole proprietorship.	
Use the overhead projector to show how opening and closing entries of a partnership are journalized.	Give an objective quiz covering partnerships; e.g., the written agreement used in forming a partnership is called the ____________.
Assign textbook case problems for discussion in class.	
Involve the class in a panel discussion of the similarities and differences of the three major forms of business organization. Select three panel groups (three or four members per group) and instruct each group to do research on a form of organization (sole proprietorship, partnership, or corporation). Have the rest of the class prepare a list of questions for class discussion.	
Lead the class in oral drills of terminology related to corporations.	Administer an objective/problem-style quiz, including the following: terminology and journal entries related to a corporation.
Use T-accounts and textbook examples to discuss the journal entries of a corporation.	

OUTLINE OF CONTENT	OBJECTIVES
VIII. Data Processing Systems A. Introduction to data processing B. Manual and mechanical C. Automated--computers	develop an understanding of the basic concepts and terminology of manual, mechanical, and automated data processing. gain an awareness of some of the more common media and devices used in a computerized data processing system.
	exhibit a comprehension of how businesses use computers to process data.
	achieve a comprehension of how account numbers are assigned in a data processing system and be able to prepare a chart of accounts.
	know how punched cards are used to process data in a computerized system.
	record the opening entry and other entries using a journal transmittal form.
	attain an awareness of some of the more common outputs of a computer data processing system, such as entry register, schedules, trial balance, financial statements, data stored on punched cards, and magnetic tape.

ACTIVITIES

Conduct a "definition bee" of data processing terminology. Have each student listen to a definition and name the term that applies.

Use the overhead or chalkboard to flowchart how commonplace events can be adapted to the phases of a data processing system: Input--processing--(storage)--output. Flowchart examples:

1. Frying an egg.
2. Getting ready for school.
3. Doing homework.
4. Placing a phone call.

Lead the class in a discussion of how some of the more common computer media and devices are used to process data.

Arrange a field trip to a local computer facility.

1. School administration building.
2. Local computer firm.
3. FAA (Federal Aeronautics Association) computer center.
4. Computer department of a local corporation.
5. CPA firm, etc.

Invite a speaker to talk to the students concerning current trends in computer technology and/or job opportunities in data processing.

Arrange for an in-classroom demonstration of a micro-computer.

Discuss the forms and procedures used in processing data in an automated data processing system.

EVALUATION

Administer objective quizzes. All data processing quizzes should include terminology.

Use teacher evaluation of students' attentiveness and participation in classroom activities and field trips.

SUPPLEMENTARY MATERIALS

Student:

Working papers and study guides.
Business simulation sets.
Dictionary of accounting terminology.

Teacher:

Teacher's reference guide.
Printed tests.
Teacher's keys for business simulation sets and tests.
Accounting wall charts.
Filmstrips with sound.
Transparencies.
Monographs.
Cassette tapes.
Opaque projector.

RECOMMENDATIONS

Accounting I should be offered at the 11th or 12th grade level.

Students should receive adequate counseling before entering the course, as to course content and requirements.

Business simulation sets are a must for proper correlation and comprehension of accounting. The following suggestions are given for consideration:

1. Minimum of two should be used per year.
2. Better students may work three or more.
3. Poorer students may complete a family-oriented set.

Accounting II

ACCOUNTING II

GOAL: The Accounting II student will achieve the work habits, attitudes, skills, and understandings necessary for job entry into accounting related fields or for further study in Accounting.

OUTLINE OF CONTENT	OBJECTIVES
General Objectives, Activities, and Evaluations	Throughout the course, the Accounting II student(s) will:
	demonstrate good work habits--accuracy, legibility, neatness, promptness, thoroughness, and good attendance.
	understand the importance of desirable attitudes, personal resourcefulness, and self reliance.
	possess the mechanics and understand the logical structure and reasoning process of accounting.
	achieve the accounting skills and understandings that are necessary for job entry into accounting related fields. (Payroll clerk, coding clerk, sales and cash receipts clerk, etc.)
	gain the accounting skills and understandings that are needed for further study in accounting (beyond high school).
	develop a meaningful vocabulary--especially accounting terms.

ACTIVITIES

Before assigning the lesson, the teacher should highlight the lesson and explain problem areas--then instruct students to use proper study procedures in reading each lesson presented.

Review good work habits with the students and present them with specific guidelines concerning accuracy, legibility, neatness, promptness, thoroughness, and good attendance.

Encourage students to work independently as much as possible.

In class discussion, teach theory as well as practice. Avoid "yes and no" answers unless followed by "why."

Relate, as much as possible, topics of discussion to specific accounting related occupations.

After the students have read each chapter, lead them in an oral definition drill such as the following: Expenses incurred in one fiscal period but not paid until a later fiscal period are called _____________?

Before assigning problems in each chapter, the teacher may contine to use the overhead projector to work through a problem with the class for more effective learning by all students.

Instruct students to read each chapter and complete the study guide or study questions prior to class discussion.

Have students complete chapter drills, problems, and projects.

In addition to the activities, the following procedures are recommended for each topic:

1. Students read chapter--complete study guide or study questions.
2. Class discussion of chapter--including some demonstrations.
3. Students work drills and some problems.

EVALUATION

The are many methods of evaluation. The following are some suggestions that might be considered.

Assignments, both in and outside of class, are significant and should be considered in grade determination.

1. This does not mean that every assignment must be graded. However, it is suggested that the teacher grade some of the textbook or workbook assignments for accuracy, legibility, and neatness.

2. A point system may be instituted for all ungraded assignments such as the following:

   Three points if an assignment is complete and on time.

   Two points if an assignment is complete but late.

   One point if an assignment is incomplete.

   At the end of the term, a students' points should be converted to a grade.

3. The student can learn by verifying his/her work with the teacher's key, or from discussion in class about the material.

   Students should learn by making their own corrections.

4. In some situations, a student having difficulty may gain new insight by working with a fellow student who understands the material.

   Teacher-prepared objective tests are often valuable for evaluating student understandings of theory and accounting terms. Some teachers use workbook study guides as chapter quizzes.

   Teacher-prepared problem quizzes are important for determining a students' ability to apply what he/she has been learning in working problem material. Review problems may be used in constructing problem quizzes. (Some publishers supply teachers with excellent problem tests.)

   Combined objective and problem style chapter quizzes are recommended.

OUTLINE OF CONTENT	OBJECTIVES
I. Accounting As An Occupation	
A. Occupational outlook	become aware of the large demand for qualified accounting clerks and accountants in the United States.
B. Areas of employment (governmental accounting, public accounting, and private accounting)	be able to recall the major areas of employment in accounting.
C. Accounting clerks	

ACTIVITIES

4. Teacher reviews completed drills and problems with the students--some demonstration can be helpful.

5. Students complete "Mastery" problem.

6. Teacher administers a quiz.

For a change of pace, use Accounting bingo games and crossword puzzles. (Contact publishers for materials.)

Create, as much as possible, a real business situation. It is suggested that one of the business simulation sets (practice sets) contain the original business documents for the transactions.

Encourage students to visit some accounting offices or departments of local firms.

Invite a resource person to discuss job opportunities in accounting. Possible speakers include representatives of:

1. The Oklahoma Society of Certified Public Accountants

2. Accounting departments of local businesses

3. Private employment agencies, etc.

EVALUATION

Standardized objective unit tests are good as evaluation tools. However, because of the high difficulty level of some standardized tests, it may be necessary to curve the grades.

Special projects should be encouraged for all students.

1. Assign problems for all class members to work; then assign bonus problems for extra credit.

2. Good students may work extra simulation sets or do reports in areas of interest, or room projects, such as bulletin boards, etc.

3. The underachiever may be encouraged to relate accounting to some area of interest, maybe a family simulation set; relate accounting to a hobby or vocational area; they may be also interested in a bulletin board project showing these relationships.

4. This does not mean that the average student is left out. He/she may become involved in similar projects suggested for both above groups. The teacher should be interested in making the course relevant and interesting to all levels of student accomplishment.

Possible considerations for weighting activities in grade determination:

Problems and other assignments	20%
Standardized tests and study guides	15%
Teacher-prepared tests--both problem and objective	25%
Business simulation sets	30%
Extra projects	10%

-or-

Study guides or study questions	10%
Problems, projects, business simulation sets	30%
Quizzes (teacher-prepared) and unit tests	50%
Other (attendance, promptness, attentiveness, participation, etc.)	10%

Evaluate student attentiveness and participation in classroom activities.

OUTLINE OF CONTENT	OBJECTIVES
1. Careers	become familiar with the different types of accounting clerk positions available (general accounting clerk, accounts payable clerk, payroll clerk, etc.), as well as the entry-level requirements and possibilities for advancement.
2. Entry-level requirements and possibilities for advancement.	
D. Accountants	
1. Careers	learn about the different types of accounting positions available (junior accountant, assistant accountant, specialized accountant, etc.), as well as possibilities for advancement.
2. Entry-level requirements and possibilities for advancement.	
II. Review of Accounting I - General Accounting	demonstrate an understanding of the "Fundamental Accounting Equation."
A. Fundamental accounting equation	Assets = Liabilities + Capital
B. Relationship of accounts and and credits to the equation	show a comprehension of the concept of debits and credits and how they are a means of accomplishing the equality of the accounting equation. be able to complete and understand T-accounts, indicating the debit and credit side, balance side, and increase and decrease side of general ledger accounts.

ACTIVITIES	EVALUATION
Require the students to do library research concerning accounting and accounting related fields. Require each student to complete an oral or writen report. Sources of information include the Occupational Outlook Handbook, Dictionary of Occupations, etc.	Grade research reports.
Have the students collect and examine Help Wanted ads that emphasize job opportunities in accounting and accounting related fields. The ads may also be used in the preparation of an "Accounting Careers" bulletin board. Discuss entry-level requirements and possibilities for advancement for the different types of accounting clerk positions. Emphasize the fact that the second-year high school accounting course provides students with the minimum educational requirements needed for most accounting clerk positions. Administer the National Business Entrance Test for Bookkeepers. Certificates are available for presentation to those students who pass the examination. Special certificates are available for those students who receive a superior score. This test should be given the last quarter of the year. Discuss entry-level requirements and possibilities for advancement for the different types of accounting positions. Invite a resource person from the accounting department of a local college or university to discuss course requirements for degrees in accounting.	Administer an objective examination covering careers in accounting. The student should be required to identify entry-level requirements and opportunities for advancement for various accounting and accounting clerk positions.
Use the chalkboard or overhead projector and T-accounts to review the fundamental accounting equation. $\text{Assets} = \overset{\text{Creditors equity}}{\text{Liabilities}} + \overset{\text{Owners equity}}{\text{Capital}}$ or Assets = Equities. Have the students complete a diagram showing debit and credit sides, balance sides, and the + and - sides of the six major kinds of accounts. Remind students that at least two accounts are affected by each business transaction and that at least one account is debited and at least one other account is credited. Drill Accounting II students on the net effect that basic business transactions have on total assets, liabilities, and capital. Tie the accounting equation in with your explanations.	Administer one or two objective quizzes covering: 1. Accounting equation 2. Accounting terminology 3. Ledger accounts (balance sides, + and - sides, etc.) 4. Journalizing and posting 5. End-of-the-fiscal-period work Sample questions are as follows: 1. Name the accounts that have a debit balance. 2. What financial statement shows the financial progress of a business over a period of time?

OUTLINE OF CONTENT	OBJECTIVES
	The following are examples of T-accounts.

Assets	
debit	credit
Balance +	------

Liabilities	
debit	credit
-----	Balance +

Capital	
debit	credit
-----	Balance +

Purchases	
debit	credit
Balance +	------

Expenses	
debit	credit
Balance +	------

(Income) Revenue	
debit	credit
-----	Balance +

OUTLINE OF CONTENT	OBJECTIVES
D. Basic accounting terminology	be able to identify and understand basic accounting terminology.
E. Journals--general or special journals	become more familiar with the different types of journals and ledgers.
F. Ledgers--general and subsidiary	demonstrate the ability to classify accounts according to their position on a chart of accounts (current assets, operating expenses, etc.). demonstrate the ability to record various business transactions in the combination journal or in a set of special journals (merchandising business--sole proprietorship).
G. Journalizing ahd posting--combination or special journals	be able to post the general and subsidiary ledgers. understand the relationship of the subsidiary ledgers with their controlling accounts.
H. End-of-the-fiscal-period analysis	exhibit the ability to complete the end-of-the-fiscal-period work for a merchandising business. understand the purposes of the end-of-the-fiscal-period work.
1. Schedules (accounts receivable and accounts payable) 2. Worksheets 3. Financial statements 4. Adjusting entries (journalizing) 5. Closing entries 6. Post--closing trial balance	

ACTIVITIES

The following are examples of tieing in the accounting equation with explanations:

Assets = Liabilities + Capital

Transaction: paid cash for supplies.

Effect = One asset account is increased--another asset account is decreased--no charge in capital.

Have the students prepare flash cards consisting of many of the basic accounting terms introduced in the first year course. Use the cards to drill the students on terminology.

Use a textbook chart of accounts when reviewing the classification of general ledger accounts (current assets, plant assets, operating income, other income, cost, capital, etc.).

Have the students work in pairs, assigning a business transaction to each. Using the overhead projector, have one member record the transation in journal(s), while the other member explains.

Use textbook illustrations to reveiw correct posting procedures.

Use T-accounts to explain and demonstrate the relationship of the subsidiary ledgers with their controlling accounts.

Accounts Receivable
1200

Accounts Receivable Ledger

J. Doe	B. Smith	T. Jones
400	300	500

Use textbook illustrations when reviewing the procedures for completing the schedules (schedules of accounts receivable--schedules of accounts payable).

Use T-accounts to explain the debits and credits of adjusting entries. Be sure and emphasize the reasons that certain accounts need to be brought up to date. After each entry is discussed, use a completed worksheet to review how the entry is recorded in the adjustment columns.

Use previously prepared documents to show how the capital accounts in the general ledger and the worksheet are used to prepare the financial statement.

Have students contruct a bulletin board featuring copies of financial statements that they have collected from banks and other businesses that make such data available to the public.

EVALUATION

3. What kind of accounts appear on the post-closing trial balance?
4. What is the fundamental accounting equation?

Problem style quizzes may also be given.

It is very important, at this stage, to evaluate workbook assignments.

OUTLINE OF CONTENT	OBJECTIVES
III. Departmental Accounting: Merchandising Business	
A. Purchases and cash payments	demonstrate the ability to record purchases and cash payments transactions in departmental purchases, purchases returns and allowances, and cash payments journals.
1. Journalizing departmental purchases and cash payments (purchases, purchases returns and allowances, and cash payments journals)	
2. Posting to general and accounts payable ledgers.	be able to post from the departmental, purchases, purchases returns and allowances, and cash payments journals to the general and accounts payable ledgers.
3. Petty cash	become aware of the purpose of the petty cash fund. develop and understanding of the procedures followed in establishing and maintaining a petty cash fund including: (1) Journal entries, (2) Handling of payments from the petty cash fund (petty cash vouchers), and (3) Replenishing the petty cash fund.
4. Bank statement and reconciliation of the bank statement	be able to interpret bank statement data and reconcile the difference between the bank statement balance and the check stub balance. recall that a bank service charge is recorded as a miscellaneous expense in the cash payments journal.
B. Departmental sales and cash receipts	exhibit the ability to record sales on account and cash receipts transactions, including sales tax, in a sales and a cash receipts journal.
1. Journalizing departmental sales and cash receipts (sales, sales returns and allowances, cash receipts, and general journals)	know how to record departmental sales returns and allowances, including sales tax, in a departmental sales returns and allowances journal or in a general journal.
2. Posting to general and accounts receivable ledgers.	demonstrate the ability to post from the departmental journals to the general and accounts receivable ledgers.

ACTIVITIES	EVALUATION
Use the overhead projector and a journal transparency to demonstrate the journalizing and posting of adjusting and closing entries.	
Incorporate the use of T-accounts to explain the purpose of the closing entries.	
Use a textbook example to explain the procedures for computing a post-closing trial balance.	
Use T-accounts and textbook illustrations when discussing and demonstrating procedures for journalizing purchases and cash payments transactions for a departmentalized business.	Administer a problem-style quiz covering the journalizing and posting of purchases and cash payments transactions for a departmentalized business.
Invite a representative of the accounting department of a local department store to discuss accounting procedures and forms that are pecular to a departmentalized business.	
When discussing the general ledger accounts of a departmentalized business, examine a textbook chart of accounts.	
Use textbook illustrations when discussing and/or demonstrating procedures for posting from departmental journals to the general and accounts payable ledgers.	
Use T-accounts when discussing and demonstrating the debits and credits of petty cash transactions. Emphasize the fact that the petty cash account is not affected by the journal entry to replenish the petty cash fund.	Give a problem-style quiz covering the journal entries for establishing and maintaining a petty cash fund.
Use the overhead projector and journal transparencies to review the journalizing of petty cash entries.	
Use transparencies of bank statements and reconciliation forms to demonstrate procedures for reconciling a bank statement.	Administer an objective/problem-style quiz that includes reconciliation problems and terminology.
Obtain blank reconciliation forms from a local bank and have the students complete them using teacher-prepared data.	
Use T-accounts and textbook illustrations when discussing and demonstrating the journalizing of sales and cash receipts, for a departmentalized business.	Give a problem-style quiz over journal entries.
Use textbook illustrations when discussing and demonstrating the procedures for posting from the departmental journals to the general and accounts receivable ledgers.	A problem-style quiz may be used to help evaluate a student's ability to post from the departmental journals to the ledgers.

OUTLINE OF CONTENT	OBJECTIVES
3. Customer's statement of account	become familiar with a customer's statement of account.
4. Departmental financial statements	gain a comprehension of the role of the departmental statement of gross profit in analyzing the operations of a department.
a. Departmental statement of gross profit	be able to prepare a departmental statement of gross profit from the information contained on a worksheet.
b. Income statement	exhibit the ability to prepare the first part of an income statement from the departmental statements of gross profit.
IV. Payroll	
A. Calculation of payroll--individual and total	be able to compute payroll accurately, including regular earnings, overtime earnings, total earnings, payroll deductions, and net pay.
B. Payroll deductions	develop an understanding of the reasons for payroll deductions (federal income tax, state income tax, FICA tax, hospital insurance, etc.).
C. Employer's payroll taxes	be able to recognize and calculate employer's payroll taxes.
D. Payroll records	demonstrate the ability to complete important payroll records, such as time cards, commissions records, payroll registers, employer's earnings records, and payroll checks.
E. Reporting of payroll taxes	achieve a comprehension of the procedures followed and forms used in the reporting of payroll taxes to state and federal governments.

ACTIVITIES	EVALUATION
Obtain blank statement of account forms from local businesses for comparison. Cycle billing procedures may be reviewed as an additional activity. Cycle billing--preparing and mailing statements of account to customers on specific days of each month. Discuss how a departmental statement of gross profit may be used to help evaluate the financial progress of a department. When discussing the procedures for completing a departmental statement of gross profit, emphasize the fact that the statement has the same form as the first part of an ordinary income statement. Use textbook illustrations when discussing and/or demonstrating the completion of the first part of an income statement, from the departmental statements of gross profit.	An objective/problem-style quiz may be given covering: (1) Customer's statement of account, (2) Departmental statement of gross profit, and (3) Departmental income statement (first part).
Use the overhead projector and tax tables to show how payroll is computed. Review the calculations for determining overtime pay rate. $4.00 per hour--time and a half for overtime $4.00 X 1.5 = $6.00 per hour (overtime rate) Discuss the reasons for the different payroll tax deductions. Invite a representative of the Bureau of Internal Revenue, Social Security Administration, or the State Tax Commission to discuss government revenue and expenditures.	Administer an objective/problem-style quiz including the following: calculating the payroll--computing hours worked, regular earnings, overtime earnings, total earnings, payroll deductions and net pay, computing employer's payroll taxes, payroll records, reporting of payroll taxes, and payroll accounts and journal entries.
Review the procedures for determining employer's payroll taxes, by working payroll tax computation problems on the overhead projector. Emphasize the fact that rates are based on total earnings and not net pay. Use textbook illustrations to remind the students of the steps in preparing time cards, payroll registers, and employees' earnings records. Teachers using Century 21 Accounting, Advanced Course, Second Edition, will need to review procedures for completing a commissions earnings record. Have the students collect up-to-date tax forms (W-2, W-4, tax tables, payroll reporting forms, etc.) and research the purpose and the procedures for completing each form. This is a good group activity.	Evaluate student attentiveness and participation in group activities.

OUTLINE OF CONTENT	OBJECTIVES
F. Payroll transactions	be able to understand the debits and credits of payroll transactions and be able to journalize payroll entries.
V. Updating Accounts by Adjustment	
A. Bad debts (uncollectible accounts)	achieve a comprehension of the differences between the direct write-off and the allowance methods of recording bad debts expense.
1. Direct write-off method	be able to journalize bad debts expense entries, using the direct write-off method.
2. Allowance method	demonstrate knowledge of the different methods used by businesses in estimating bad debts expense (aging accounts receivable, taking a percent of net sales, net sales on account, ending balance of accounts receivable, balance of accounts receivable that are past due at the end of the fiscal period, etc.). understand the debits and credits of and be able to record bad debts expense entries on the worksheet and in the journal(s), using the allowance method.
3. Accounts receivable turnover	understand the significance of, and be able to compute and analyze accounts receivable turnover.
B. Plant assets (fixed assets)	
1. Method of depreciation	exhibit a working knowledge of the different methods of calculating depreciation expense (straight-line, declining-balance, and sum-of-the-years-digits).
2. Plant asset records	become aware of how the plant assets register is used to keep track of the accumulated depreciation and the book value of each plant asset.

ACTIVITES	EVALUATION
Use T-accounts and the overhead projector when reviewing the debits and credits of payroll transactions. Drill the students over the reasons for each type of payroll entry, such as the following: 1. Recording the payroll 2. Recording the employer's payroll taxes 3. Recording the payment of tax liabilities Assign textbook case problems for class discussion.	
Discuss the reason(s) why a business might choose one method over the other (direct write-off versus allowance). Have the students examine a chart of accounts when discussing accounts related to the recording of bad debts transactions, (bad debts expense, allowance for bad debts (uncollectible accounts), and accounts receivable). Use T-accounts and text book illustrations to review the debits and credits and journalizing of bad debts entries, (direct write-off and allowance).	Administer an objective/problem-style quiz covering: (1) Estimating bad debts expense, (2) Direct write-off--journal entries, (3) Allowance method--adjusting and other related entries, and (4) Accounts receivable turnover. The following are sample questions: 1. What is the formula for determining the book value of accounts receivable? 2. Allowance for bad debts is located in what division of the general ledger?
Discuss the reason(s) for determining accounts receivable turnover. Use the overhead projector when discussing the computation and analysis of accounts receivable turnover.	
Remind the students that depreciation is the process of allocating (distributing) the cost of a plant asset over its expected useful life. (This appraoch is not mentioned in all accounting textbooks.) Use the chalkboard or overhead projector when demonstrating and comparing the different methods for determining depreciation expense. Have volunteer students work computation problems on the chalkboard. Use the overhead projector to demonstrate procedures for completing a plant asset register.	Administer an objective/problem-style quiz over the following topics: 1. Calculation of depreciation expense a. Straight-line b. Declining-balance c. Sum-of-the-years-digits 2. Plant asset records 3. Adjusting and other related entries

OUTLINE OF CONTENT	OBJECTIVES
	be able to record plant asset data in a plant asset register.
3. Adjusting entries	gain an understanding of the debits and credits of entries related to plant assets (recording depreciation expense, disposing of and exchanging plant assets).
4. Disposing of and exchanging plant assets	know the role of the accumulated depreciation account in recording depreciation and in determining book value of plant assets. demonstrate the ability to record depreciation expense on the worksheet and in the journal. be able to journalize entries related to the disposing of and exchanging of plant assets.
5. Depletion	be able to distinguish between plant assets that are subject to depreciation and those that are subject to depletion. develop the ability to calculate depletion expense and record the necessary adjusting entry. know how to include assets that are subject to depletion and depletion accounts (depletion expense and accumulated depletion) on the financial statements.
6. Building and land	become familiar with the entries necessary to record the disposal of buildings and land.
7. Taxes and plant assets*	
C. Accruals and deferrals (prepaid expense and revenue received in advance)	understand the purpose(s) of the prepaid expense entries.
1. Prepaid expenses (two methods)	achieve a comprehension of the debits and credits of the adjusting and closing entries for prepaid expenses, recorded as assets when bought.
a. Recorded as assets when bought	demonstrate the ability to record, on the worksheet and in the journal, the adjusting entries for prepaid expenses recorded as assets when bought.
(1) Adjusting entries	
(2) Closing entries	be able to journalize the closing entry for prepaid expenses recorded as an asset when bought.

*See taxes, notes and drafts.

ACTIVITIES	EVALUATION
Use a chart of accounts when reviewing accounts related to plant assets (equipment, depreciation expense, accumulated depreciation, gain on plant assets, loss on plant assets, etc.). Use T-accounts when discussing and demonstrating the debits and credits of the following entries: 1. Recording depreciation for part or all of a fiscal period 2. Selling of plant assets--gain or loss 3. Discarding of plant assets--gain or loss 4. Trade-in of plant assets Use textbook examples of a worksheet and journal entries.	The following are examples of questions: 1. What is the formula for determining the book value of a plant asset? 2. The gain or loss on plant assets account is not used when journalizing a trade-in transaction. (True or false)
Use the chalkboard or overhead when discussing and demonstrating the procedures for computing depletion expense. Use T-accounts to demonstrate the adjusting entry for recording depletion expense. Assign textbook case problems for class discussion. Discuss how assets subject to depletion, and depletion accounts, are included on the financial statements. Demonstrate building and land disposal entries on the chalkboard or overhead.	Administer an objective/problem-style quiz covering: (1) calculation of depletion, (2) depletion entries, and (3) building and land disposal entries.
Use T-accounts when discussing and demonstrating the adjusting, closing, and reversing entries for prepaid expenses. Record each entry, using T-accounts then journalize the entry on the overhead. This is very important.	Evaluate student attentiveness and participation in group activity.
Have the students work along, using blank forms and T-accounts, when completing the above activity. Divide the class into pairs and assign an entry to each pair (buying supplies, adjusting, closing). Have one member record the entry, while the other explains. This is a good drill activity.	Give objective/problem-style quiz on the following topics: 1. Entries for prepaid expenses recorded as assets when bought a. Adjusting (It is not necessary to include the worksheet.) b. Closing 2. Entries for prepaid expenses recorded as expenses when bought a. Adjusting b. Closing c. Reversing

OUTLINE OF CONTENT	OBJECTIVES
b. Recorded as expenses when bought.	develop an understanding of the debits and credits of the adjusting, closing, and reversing entries for prepaid expenses recorded as expenses when bought.
(1) Adjusting entries	
(2) Closing entries	
c. Reversing entries	be able to record, on the worksheet and in the journal, the adjusting entries for prepaid expenses recorded as expenses when bought. have the ability to journalize the closing and reversing entries for prepaid expenses, recorded as expenses when bought.
2. Revenue received in advance--two methods	know the purpose(s) of entries to record revenue received in advance.
a. Recorded as liabilities when received	demonstrate an understanding of the debits and credits of the entries for revenue received in advance, recorded as liabilities when received.
(1) Adjusting entries	be able to record on the worksheet and in the journal the adjusting entries for revenue received in advance, recorded as liabilities when received.
(2) Closing entries	know how to journalize the closing entries for revenue received in advance, recorded as liabilities when received.
b. Recorded as revenue (income) when received	develop a comprehension of the debits and credits of the adjusting, closing, and reversing entries for revenue received in advance, recorded as revenue when received.
(1) Adjusting entries	have the ability to record on the worksheet and in the journal the adjusting entries for revenue received in advance, recorded as revenue when received.
(2) Closing entries	be able to journalize the closing and reversing entries for revenue in advance, recorded as revenue when received.
(3) Reversing entries	

ACTIVITIES

An example is given below for prepaid expenses recorded as expenses when bought.

1. Paid cash for supplies, $100.00

Cash	
Balance 20,000	100(1)

2. Adjusting entry--ending inventory (supplies), $400

Supplies	
(2)400	400(4)

Income Summary	
(3)600	

3. Closing entry
4. Reversing entry

Supplies Expense	
Balance	400 (2)
900	600 (3)
(1) 100	
(4) 400	

Introduce and explain the role of the revenue received in advance accounts.

Draw T-accounts on the chaldboard or use transparencies to discuss the adjusting, closing, and reversing entries for revenue received in advance. Record each entry in T-accounts, then journalize the entry on the overhead projector.

Lead the class in oral drills over revenue received in advance entries. This is needed to help the students to be able to distinguish between the two methods of recording revenue received in advance.

The following questions will help to distinguish between the above two methods:

1. Which method requires a reversing entry?
2. What account is debited in the adjusting entry for revenue received in advance and recorded as a liability when received? What account is credited? Why?

It is helpful to refer to T-accounts when asking these questions.

$400 rent revenue received in advance:

Cash	
400	

Rent Revenue Received in Advance	
300	400

$400
-$100
$300

Rent Income	
	300

Adjusting entry--$100 still unearned

EVALUATION

3. Miscellaneous objective questions

Reversing entries are recorded at the end of each fiscal period. (True or False)

Evaluate student attentiveness and participation in classroom activity.

Give an objective/problem-style quiz that includes:

1. Entries for revenue received in advance, recorded as liabilities when received
   - a. Adjusting entries
   - b. Closing entries
2. Entries for revenue received in advance, recorded as revenue when received
   - a. Adjusting entries
   - b. Closing entries
   - c. Reversing entries
3. Miscellaneous objective questions

In what division of the ledger would you find the revenue received in advance account?

OUTLINE OF CONTENT	OBJECTIVES
3. Accruals--revenue and expense	exhibit an awareness of the purpose(s) of the entries (adjusting, closing, and reversing) to record accrued revenue and accrued expenses so that all revenues earned and all expenses inccurred will be included on the financial statements.
a. Adjusting entries b. Closing entries c. Reversing entries	show an understanding of the debits and credits, and have the ability to record accrued revenue and accrued expense entries on the worksheet, (adjusting entries) and in the journals.
4. Prepaid and accrued items on financial statements	develop the ability to include prepaid and accrued items on the appropriate financial statements.
D. Cash basis accounting	comprehend the nature of cash basis accounting. understand the differences between accrual basis accounting and cash basis accounting.
1. Daily journal--journalizing, proving cash, totaling, and ruling	develop the ability to record transactions on a cash basis in the daily journal. be able to prove cash, total, and rule the daily journal.
2. Financial statements (income statement, balance sheet, and summary reports)	understand the role of the summary report in summarizing data for the financial statements. demonstrate the ability to prepare a summary report and financial statements (monthly and annual) for a business using cash basis accounting.
VI. Partnership Accounting	
A. Forming a partnership	
1. Definition	demonstrate knowledge of some of the characteristics and terminology that are peculiar to a partnership (articles of partnership, capital division of the ledger, etc.).
2. Advantages and disadvantages	exhibit an awareness of the advantages and disadvantages of a partnership as compared to a sole proprietorship and a corporation.
3. Partnership agreement	appreciate the importance of a written partnership agreement, and be aware of the information that should be included in such an agreement (articles of partnership).

ACTIVITIES	EVALUATION
Use T-accounts when reviewing the adjusting, closing, and reversing entries for accrued revenue and expenses. After each entry is recorded in T-accounts, journalize it using the overhead projector. Have the students follow along using T-accounts and blank forms.	Give an objective/problem-style quiz that includes: 1. Entries to record accrued revenue and expenses a. Adjusting entries b. Closing entries c. Reversing entries 2. Prepaid and accrued items on financial statements 3. Miscellaneous objective questions
Use textbook illustrations of financial statements, if available, to show how prepaid and accrued items are included.	What effect does recording accrued revenue have on net income in the current fiscal period?
Discuss, with the students, the differences between cash basis and accrual basis accounting. Use the overhead projector and a journal transparency to demonstrate recording transactions in the daily journal. Demonstrate procedures for proving cash on the chalkboard or overhead projector. Discuss the purpose of the summary report. Refer to textbook illustrations when discussing procedures for completing a summary report and financial statements for a business operating on the cash basis.	Give an objective/problem-style quiz covering showing differences between cash basis and accrual basis accounting, recording entries in the daily journal, proving cash, totaling and ruling the daily journal, showing summary reports, and making financial statements.
Invite a resource person from a local business that operates as a partnership to discuss operations peculiar to a partnership.	
Lead the class in a discussion of the comparative advantages and disadvantages of a sole proprietorship, partnership, and a corporation. Have the students examine the textbook illustration of an articles of partnership agreement, when discussing partnership. Discuss how the capital division of the general ledger for a partnership differs from that of a sole proprietorship. (The capital division of a partnership contains a separate capital account and a separate drawing account for each partner.)	

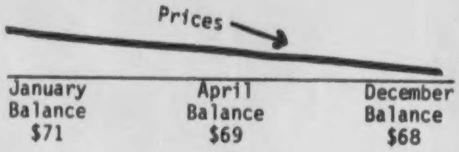
OUTLINE OF CONTENT	OBJECTIVES
4. Partnership entries	
a. Opening entries	understand the debits and credits, and be able to journalize the opening entry for a partnership.
b. Admitting a new partner	comprehend the concept of debits and credits for each of the entries for admitting a new partner: 1. Admission of a partner with no increase in capital 2. Admission of a partner by investment 3. Admission of a new partner with an interest greater than the investment 4. Allowance for goodwill to partners when a new partner is admitted
B. Terminating (liquidating) a partnership	develop an understanding of the procedures and entries for terminating (liquidating) a partnership.
C. Division of earnings	
1. Methods of division 2. Distribution of net income statement	gain the ability to figure each partner's share of net income or net loss, and complete a distribution of net income statement, using each of the following methods: 1. According to a fixed ratio 2. According to ratio of capital investments 3. Interest allowed on capital investments 4. Salaries allowed to partners 5. Interest is allowed and salaries are paid to partners
3. Closing entries	be able to record the closing entries for a partnership, using each of the above methods. understand the effect that each closing entry has on the capital account.
D. End-of-fiscal-period work	
1. Worksheet 2. Financial statements	demonstrate the ability to prepare an eight-column worksheet and the financial statements (income statement, capital statement, and balance sheet) for a partnership.
3. Adjusting and closing entries 4. Reversing entries	be able to journalize the adjusting, closing, and reversing entries for a partnership.

ACTIVITIES	EVALUATION
Use T-accounts and textbook illustrations of journal entries when discussing and demonstrating the opening entry for a partnership and the entries for admitting a new partner. Divide the class into groups of three and assign a different transaction to each group. Have the first group member record the entry in T-accounts while the second member explains calculations necessary for determining the amounts, and the debits and credits. The third member may be used to demonstrate how the entry is journalized.	Give an objective/problem-style quiz covering; partnership terminology and characteristics, articles of partnership, opening entries, entries for admitting a new partner, and entries for terminating a partnership.
Use textbook illustrations and T-accounts when explaining and demonstrating procedures and entries for terminating a partnership.	Evaluate student attentiveness and participation in group activities.
When discussing division of earnings, tie-in class discussion with textbook illustrations. The following procedures may be used when discussing each method: 1. Use the chalkboard or overhead projector to demonstrate calculations. 2. Refer to textbook illustrations when explaining how the distribution of net income statements are prepared. 3. Use T-accounts to discuss and demonstrate the debits and credits of the closing entries.	Administer a problem-style quiz that requires the students to figure each partner's share of net income using each of the methods, prepare at least one distribution of net income statement, and record closing entries.
Stress the fact that end-of-the-fiscal period work for a partnership is similar to that for a sole proprietorship. Refer students to textbook examples when discussing end-of-the-fiscal period work.	Evaluate student attentiveness and participation in classroom activities.

OUTLINE OF CONTENT	OBJECTIVES
5. Post closing trial balance	know how to prepare a post-closing trial balance for a partnership.
E. Partners' taxes	understand the basic procedures that partners may follow in dealing with federal income taxes, FICA taxes, and retirement benefits.
1. Federal income taxes	
2. FICA taxes	
3. Retirement benefits	
VII. Business Simulation Set--Partnership	be able to complete a business simulation set for a partnership business.
VIII. Accounting Control Systems	
A. Voucher System	
1. Using a voucher system	
a. Purposes	become aware of the purpose(s) and advantages of using a voucher system.
b. Advantages of a voucher system	
c. Steps in using a voucher system	develop an understanding of the major steps of a voucher system.

ACTIVITIES	EVALUATION
Emphasize the areas in which the end-of-the-fiscal-period work for a partnership differs from that for a sole proprietorship, e.g., distribution of net income statement, capital statement, capital section of the balance sheet, and closing entries. Orally drill students concerning the differences by using questions similiar to the following: How does the capital section of a balance sheet for a partnership differ from that of a sole proprietorship? Assign case problems for class discussion. Discuss, with the class, the procedures that partners' may follow in dealing with federal income taxes, FICA taxes, and retirement benefits. Use textbook examples to review completion of post-closing trial balance.	Administer an objective quiz covering partners' taxes and end-of-the-fiscal-period work for a partnership. Use the following questions as examples: 1. Does a partnership pay income tax as a business unit? (Yes or No) 2. The adjusting entries for a partnership are always different from those for a sole proprietorship. (True or False)
Introduce the practice set and work the first few entries with the students. This helps the students to get off to the right start.	Business simulation sets (practice sets or comprehensive problems) should be evaluated and given sufficient weight to merit a student's best efforts. Suggestions for evaluation are as follows: 1. Provide check figures for the students at various stages of progress. 2. Give a survey test over the set when completed. Student uses his/her completed set to answer questions. 3. Have a check sheet for all major requirements. Thumb through set and check off each requirement accomplished by the student. 4. Total evaluation may be a combination of the survey test and check sheet results.
Obtain copies of voucher forms from local businesses (if available) for class discussion. Discuss the purpose(s) and advantages of using a voucher system. Examine the major steps in using a voucher system, as outlined in the textbook. This is a good way of introducing voucher system procedures. It is also a good approach to summing up class discussion of the voucher system.	Give an objective/problem-style quiz that includes purposes of, steps in, and procedures for using a voucher system, as well as entries and check preparation. Sample questions are given below: 1. After a voucher is recorded in the voucher register, it is filed in the _______ file. 2. The problem part of the quiz may include: a. Voucher register entries. b. Check register entries.

OUTLINE OF CONTENT	OBJECTIVES
2. Preparing vouchers	demonstrate a comprehension of the procedures followed in preparing a voucher. know the process for filing vouchers.
3. Voucher register	achieve the ability to record vouchers for various transactions in the voucher register and know how to make the accompanying notation on the voucher.
4. Paying vouchers	
a. Voucher check	be aware of the information that is recorded on a voucher check.
b. Check register	be able to record cash payments of vouchers in the check register and know how to make the accompanying notations in the voucher register and on the voucher.
B. Inventory control system	
1. Importance of merchandise inventory control	understand the importance of merchandise inventory control.
2. Determining the quality of the merchandise inventory	know the principles and procedures involved in taking a physical inventory, including the completion of an inventory record sheet.
a. Physical inventory	be aware of automated data processing procedures for taking a physical inventory.
b. Perpetual inventory	demonstrate an understanding of the process for maintaining a perpetual inventory, including the completion of stock record cards. be familiar with the use of automated equipment in maintaining a perpetual inventory.

ACTIVITIES	EVALUATION
Use textbook illustrations when discussing and demonstrating the process followed in preparing a voucher.	
Use the overhead projector and transparencies to demonstrate the recording of entries in the voucher register and in the check register. Use textbook illustrations when discussing accompanying notations.	
Demonstrate recording the voucher register notation and the entry for recording purchases returns and allowances. (Some students have problems with this transaction.)	
Refer students to the textbook illustration when discussing and demonstrating the preparation of a voucher check.	
Discuss the effects of maintaining a merchandise inventory that is larger than needed, and the effects of maintaining an inventory that is smaller than needed.	Evaluate student attentiveness and participation in class discussion.
Ask students, who have taken inventory for a business, to share their inventory experiences with the class.	Administer an objective/problem-style quiz covering the importance of merchandise inventory control, physical perpetual inventory procedures, and methods for pricing inventory. 1. Cost or market 2. FIFO and LIFO  Prices January Balance $71 April Balance $69 December Balance $68
Refer to the textbook illustration of an inventory record sheet when explaining inventory procedures.	
Invite a representative of the data processing department of a large retail store or chain to discuss automated inventory procedures.	
Use the textbook illustration of a stock record card when discussing the process for maintaining a perpetual inventory.	
Obtain inventory forms from a local business (computer printouts, stock record cards, inventory record sheets, punch cards, etc.). Have the students use the forms in preparing a bulletin board.	

OUTLINE OF CONTENT	OBJECTIVES
3. Pricing the merchandise inventory	
a. Cost or market	be aware of the traditional basis for the "cost or market, whichever is lower" method of pricing the merchandise inventory, and be able to price the inventory using this method.
b. FIFO	develop an understanding of the "FIFO" (first-in, first-out) method of pricing the inventory, and be able to use this method in determining inventory value. know the effect that using the "FIFO" method has on the value of ending inventory and on net income, in a year of rising prices; and in a year of falling prices.
c. LIFO	comprehend the "LIFO" (last-in, first-out) method of pricing the inventory, and be able to use this method in determining inventory value. understand the effect that using the "LIFO" method has on the value of ending inventory, and on net income, in a year of rising prices; and in a year of falling prices.
d. Retail (gross profit) method of estimating inventory	become familiar with the role of "retail method of pricing the inventory", in the preparation of interim financial statements. be able to compute the estimated ending merchandise inventory, using the retail method.

ACTIVITIES | **EVALUATION**

Before discussing methods for pricing the inventory, review a simple income statement.

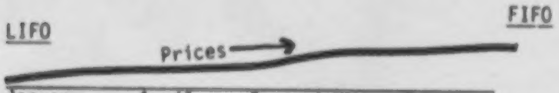
Sales		10,000
Beginning inventory	8,000	
Purchases	+1,000	
Merchandise available for sale	9,000	
Ending merchandise inventory	-2,000	
Cost of merchandise sold		7,000
Gross profit		3,000
Total expenses		1,000
Net income		2,000

Use the formula to demonstrate this principle--"the higher the value that is placed on the ending merchandise inventory, the higher the net income."

Demonstrate the procedures for pricing the inventory, using the "cost or market, whichever is lower" method. Explain the conservative basis for this method ("provide for losses, but anticipate no gains").

Use charts to explain the pricing of inventory, using the "FIFO and LIFO" methods.

The following is an example of a chart:



January	April	September	December
Balance 5 @ $40 per unit	2 @ $42 per unit	6 @ $44 per unit	4 @ $47 per unit

Purchases

Ending inventory--5 units
FIFO = 4 @ $47
= 1 @ $44
LIFO = 5 @ $40

The following is an example of a question regarding LIFO and FIFO methods: In a year of rising prices, which method (LIFO or FIFO) gives the highest valuation of ending inventory, and thus, the net income?

Use a similar chart showing a year of decreasing prices.

Refer to textbook illustrations when explaining the computation of estimated ending merchandise inventory.

Discuss the need for this computation, in the preparation of interim statements, when neither a perpetual or a monthly periodic inventory is taken.

In a period of lowering prices, which method gives the highest valuation of ending inventory? (LIFO--FIFO)

Write the formula for determining net income.

The higher the valuation of ending inventory, the higher the net income. (True or False)

The higher the valuation of ending inventory, the higher the cost of merchandise sold. (True or False)

OUTLINE OF CONTENT	OBJECTIVES
4. Merchandise turnover	comprehend the implications of and be able to calculate the rate of merchandise turnover for a fiscal period.
C. Budgetary control systems	develop an awareness of the important role that budgeting plays in the financial operation of business.
1. Designing a budget	gain an understanding of the procedures followed, and factors considered in designing a budget.
a. Length of time covered by a budget	
b. Sources of data for budgeting.	
(1) Company records	
(2) General economic information	
(3) Consultation with company staff and managers	
(4) Good judgment	
(5) Past records	
2. Planning and preparing budgets	comprehend the purpose for and information needed in preparing a budget.
a. Sales budget (schedule)	demonstrate the ability to prepare various budgets (sales budget, purchases budget (schedules), revenue and expense budget, and cash budgets).
b. Purchases budget (schedule)	
c. Selling expense budget (schedule)	
d. Administrative expense budget (schedule)	
e. Revenue and expense budget (budgeted income statement)	
f. Cash budgets	
g. Comparison of revenue and expense budgets	
IX. Taxes, Notes, and Drafts	
A. Taxes	exhibit the ability to calculate sales tax.
1. Sales tax	understand the debits and credits of and be able to journalize sales transactions involving sales tax and transportation on sales.

ACTIVITIES	EVALUATION
Discuss the implications and the calculations of merchandise turnover.	Administer an objective/problem-style quiz covering the retail method and merchandise turnover.
Discuss the importance of budgeting as well as the procedures followed and factors considered in designing a budget for a business.	Administer an objective/problem-style quiz covering the role of budgeting in the financial operation of a business, sources of data for budgeting, and planning and preparing a budget. (Require the preparation of at least one budget.) Some sample objective questions are given below: 1. The ________ budget is usually prepared first. 2. A budget is a precise prediction of what will happen in the future. (True or False) understand some of the reasons that businesses issue promissory notes to creditors.
Use textbook examples when explaining and demonstrating the processes involved and information needed in planning and preparing the various budgets.	
Review percent calculations before assigning problems. Examples are given below: Net sales $40,000 X 1.6% = advertising expense Use the overhead projector to give a brief demonstration of how each problem is to be completed, when assigning workbook problems.	
Obtain a sales tax table from a local retail store, and discuss how a business uses it in determining sales tax. Use the chalkboard or overhead projector to demonstrate the calculations of sales tax. The following is an example: $52 sale X 4% sales tax $52 x.04 = 2.08 tax $52.00 +2.08 = $52.08 sales + tax	A problem-style quiz may be given as follows: 1. Sales tax computations 2. Property tax calculations 3. Journal entries a. Sales transactions including sales tax b. Property tax entries

OUTLINE OF CONTENT	OBJECTIVES
2. Property tax	comprehend the formula that local governments may use to compute the property tax rate. know how to figure property tax for a business and be able to journalize the necessary entries.
B. Notes receivable	
1. Notes receivable computations	demonstrate a comprehension of how and why businesses deal with promissory notes receivable, and be able to compute interest, maturity value, bank discount, proceeds, and maturity date on an interest-bearing note receivable.
2. Journalizing notes receivable entries	exhibit an understanding of the debits and credits of notes receivable transactions, and be able to record them in journal(s).
3. Notes receivable register	know how to record notes receivable entries in a notes receivable register.
C. Notes payable, drafts, and trade acceptances	understand some of the reasons why businesses issue promissory notes to creditors.
1. Journalizing notes payable entries	comprehend the debits and credits of notes payable transactions and be able to record them in journal(s).
2. Drafts	develop an understanding of the reasons that businesses issue drafts (sight drafts and time drafts). become familiar with the terminology and the procedures involved in handling drafts and bills of lading.

ACTIVITIES

Use T-accounts and textbook illustrations of journal entries, when discussing and demonstrating the recording of sales transactions.

Use the chalkboard or overhead projector to demonstrate the formula for determining the following:

1. The property tax rate for a community
2. The property tax of a business

Use the overhead projector and a journal transparency to show how property tax entries are journalized.

Invite a representative of a local tax authority to speak to the class concerning property tax procedures.

Discuss the advantages that notes receivable have over accounts receivable.

Use the chalkboard or overhead projector to demonstrate and discuss the calculations for determining interest, maturity value, bank discount, proceeds, and maturity date.

Use the journal transparencies to anlayze and record notes receivable transactions. Divide the class into groups and assign a notes receivable entry to each group. Have one group member record the entry while the other member explains.

Refer to the textbook example of a notes receivable register when discussing and demonstrating register entries.

Have the students respond orally to questions concerning the need for promissory notes (notes payable).

Use the overhead projector to demonstrate the recording of notes payable entries in the journal(s).

Assign case problems for class discussion.

Obtain copies of blank notes, drafts, and trade acceptances from local businesses (if available), and have the students prepare a bulletin board display.

Discuss the circumstances under which a sight draft and/or a time draft would be issued.

Use T-accounts to explain and demonstrate the voucher register entry for recording a sight draft for a purchase of merchandise. Emphasize that the entry is recorded as a cash purchase of merchandise.

EVALUATION

Give an objective/problem-style quiz covering the following:

1. Notes receivable computations

   Principal 800 X Interest 6% X $\frac{90}{360}$ days = Interest $12.00

   Maturity value 812 X Bank discount 5% X $\frac{30}{360}$ Time remaining = Bank discount $3.38

   812 - 3.38 = $808.62 Proceeds

2. Advantages that notes receivable have over accounts receivable.
3. Journal entries
4. Notes receivable register

Give an objective/problem-style quiz covering the following:

1. Reasons for notes payable, drafts, and trade acceptances
2. Journal entries
3. Notes payable register

OUTLINE OF CONTENT	OBJECTIVES
	know how to journalize a sight draft for a purchase of merchandise.
3. Trade acceptances	understand the purposes, and the procedures for handling a trade acceptance.
	be able to record a trade acceptance in the general ledger.
4. Notes payable regisger	demonstrate the ability to determine maturity dates and record entries in a notes payable register.
X. Corporation Accounting	
A. Organization of a corporation	
1. Structure	demonstrate an understanding of the organizational structure of a corporation.
2. Legal requirements (articles of incorporation, subscribers, state approval, etc.)	be aware of the legal requirements for forming a corporation.
3. Advantages and disadvantages with relation to partnerships and sole proprietorships	develop a comprehension of the advantages and disadvantages of a corporation as compared to a sole proprietorship and a partnership.

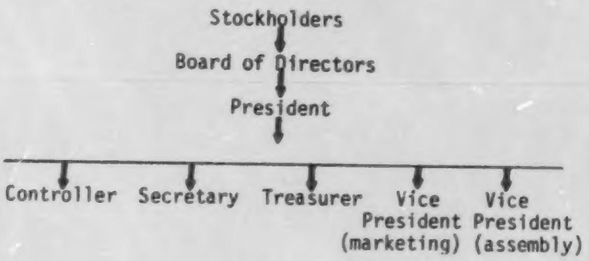
ACTIVITIES

Discuss the purpose and handling of a trade acceptance.

Refer to textbook illustrations when discussing and demonstrating the entry for recording a trade acceptance. Stress that a trade acceptance is treated as a promissory note.

Ask for volunteers to explain and demonstrate the recording of entries in the notes payable register. (Refer to textbook illustrations.)

Have the students prepare a simple organizational chart for a corporation. An example is given below:



Discuss the legal requirements for forming a corporation.

Take the students on a field trip to the accounting department of a local corporation. Arrange ahead of time for a representative of the corporation to talk with the students concerning organizational structure and the kinds of stock issued by the corporation.

Discuss the advantages and disadvantages of a corporation as compared to other forms of business.

Obtain samples of printed documents from local corporations for class discussion (stock certificates, organizational charts, financial statements, etc.). This material may also be used in the preparation of a bulletin board.

Some corporations provide speakers, films (free rental), and pamphlets to interested groups. If possible, make sure that the film and/or speaker's topic is relevant to what the students are learning before making a request.

EVALUATION

Evaluate student attentiveness and participation in classroom and field trip activities.

Administer an objective/problem-style quiz covering the following items:

1. The organizational structure of a corporation
2. Legal requirements for forming a corporation
3. Advantages and disadvantages of a corporation
4. Capital stock
5. The kinds of stock:
   a. common
   b. preferred--participating and nonparticipating--cumulative and noncumulative
6. Capital accounts

The students may be required to complete a problem involving the calculation of dividends for common stock and for the different kinds of preferred stock.

The quiz should include questions concerning terminology related to corporations.

OUTLINE OF CONTENT	OBJECTIVES
4. Capital stock	become familiar with the terminology related to the capital stock of a corporation (authorized capital stock, outstanding capital stock, par-value stock, no-par-value stock, common stock, preferred stock, etc.).
a. Authorized and outstanding	
b. Values of stock	
c. Kinds of stock	develop an understanding of the two classes of stock (common and preferred).
(1) Common stock	
(2) Preferred stock	
(a) Participating and non-participating	comprehend the difference between participating and non-participating preferred stock.
(b) Cumulative and non-cumulative	know the difference between cumulative and non-cumulative preferred stock.
	demonstrate the ability to calculate dividends on common and preferred stock when preferred stock is one of the following: 1. Non-cumulative and non-participating 2. Cumulative but not non-participating 3. Non-cumulative but participating 4. Cumulative and participating
5. Capital accounts	understand the purpose of each of the capital accounts of a corporation.
a. Retained earnings	
b. Capital stock--preferred	
c. Capital stock--common	
B. Transactions for capital stock and bonds	achieve an understanding of the debits and credits, be able to journalize transactions for starting a corporation.
1. Transactions when starting a corporation	demonstrate the ability to post stock information to the stockholders' ledger.
2. Sale of additional capital stock	gain a comprehension of the debits and credits, and know how to record the sale of additional capital stock transactions in the journal(s).

ACTIVITIES	EVALUATION
Drill the students orally, concerning terminology related to the capital stock of a corporation.	
Discuss the difference between common and preferred stock.	
Use the overhead projector to demonstrate the calculation of dividends on common and preferred stock. It may be necessary to give a brief demonstration of how each workbook problem is completed.	
Invite a stock broker to visit the class and discuss corporate stocks.	
Have the students orally respond to questions concerning differences among the different kinds of stock.	
Refer the students to the textbook chart of accounts, when discussing and demonstrating the capital accounts of a corporation.	
Use T-accounts and textbook illustrations of journal entries to explain and demonstrate the journalizing of transactions for starting a corporation.	Give an objective/problem-style quiz covering journal entries--starting a corporation, sale of additonal capital stock, stock transfer, treasury stock, and corporate bonds payable.
Refer to a textbook illustration of a stockholder's ledger account when discussing and demonstrating posting procedures.	
Use T-accounts and student volunteers, when explaining the debits and credits of transactions involving the sale of additional capital stock. Record each entry on the chalkboard or overhead projector while a student volunteer explains.	

OUTLINE OF CONTENT	OBJECTIVES
3. Stock transfer	understand some of the procedures that a corporation may follow in handling stock transfers and be able to record transfers in a stock transfer book.
	exhibit the ability to post from the stock transfer book to the stockholder's ledger.
4. Treasury stock	demonstrate knowledge of the role of treasury stock in the operation of a corporation and be able to journalize treasury stock transactions.
5. Corporate bonds payable	know the terminology and the basic process involved in floating a bond issue.
	achieve a comprehension of the debits and credits, and be able to journalize transactions related to corporate bonds.
C. Corporate financial analysis and reporting	gain an understanding of the adjusting entries for federal income tax, writing off goodwill, and writing off organization costs.
1. Worksheet	develop a working knowledge of the procedures for determining the federal income tax of a corporation and for completing a corporate worksheet.
2. Income statement	understand how a corporate income statement differs from the income statements prepared for sole proprietorships and for partnerships.
	achieve the ability to prepare a corporate income statement from a worksheet.
3. Capital statement (statement of stockholder's equity)	demonstrate the ability to gather appropriate data and complete a capital statement for a corporation.
4. Balance sheet	comprehend how a corporate balance sheet differs from the balance sheet for a sole proprietorship and for a partnership.

ACTIVITIES

Use textbook examples when discussing and demonstrating the procedures for recording stock transfers.

Use T-accounts when discussing the acquisition and sale of treasury stock, and the relationship between the capital stock and the treasury stock accounts.

Use the textbook chart of accounts when introducing ledger accounts for corporate bonds.

Discuss how and why a corporation might borrow a large sum of money by floating a bond issue.

Use T-accounts and the overhead projector, with transparencies, to discuss the journalizing of transactions related to corporate bonds.

Use T-accounts to explain the adjusting entries for federal income tax, writing off goodwill, and writing off organization costs.

Discuss internal revenue regulations related to goodwill and organization costs.

Refer the students to the textbook examples of a corporate income statement when discussing how the statement differs from that for a sole proprietorship and of a partnership.

Use the example to review procedures for completing the income statement.

Have the students respond orally to the following questions concerning the income statement:

1. Organization expense appears in what section of the income statement?
2. The "net deduction" (appearing at the bottom of the income statement) is the difference between what two amounts?

Use the review problem at the back of the book and a transparency form to demonstrate the completion of a capital statement. If possible, make a transparency of a completed worksheet (review problem key in teachers' manual) for use in demonstrating the preparation of the capital statement.

Refer to textbook illustrations when discussing and demonstrating the preparation of a balance sheet.

EVALUATION

The following are examples of objective questions:

1. The entry for a stock transfer is recorded in the general journal. (True or False)
2. The debit balance of the treasury stock account represents an increase in capital. (True or False)
3. The bond sinking fund account is listed on the chart of accounts as a long-term investment. (True or False)

Administer a problem-style quiz covering the end-of-the-fiscal-period work of a corporation, including federal income tax, corporate dividends, and equity analysis.

The problem part of the quiz may include journal entries for corporate dividends and equity analysis calculations. The following are sample questions:

1. The final closing entry for a corporation closes the balance of income summary to the ___________ account.
2. The organization costs accounts appears in what section of the balance sheet?
3. On the capital statement, the ending balance of treasury stock is (added to or subtracted from) capital stock?

The problem part of the quiz may include journal entries for corporate dividends and equity analysis calculations.

OUTLINE OF CONTENT	OBJECTIVES
5. Adjusting, closing, and reversing entries	understand and be able to journalize the adjusting, closing, and reversing entries of a corporation.
6. Post-closing trial balance	be able to complete a post-closing trial balance for a corporation.
7. Federal income tax return for a corporation	understand that a corporation must pay federal income taxes as a business unit and become familiar with the (1120 form) for a corporation.
8. Corporate dividends	attain a comprehension of the terminology, journal entries, and procedures for declaring and paying a dividend.
9. Analysis of the equity of a corporation a. Equity per share b. Earnings per share	demonstrate an understanding of and an ability to analyze the equity of a corporation, using the formulas for determining equity per share, earnings per share, market value per share, and price earnings per share.
c. Markety value per share	interpret the market value of stock as reported in the financial pages of a newspaper.
XI. Business Simulation Set--Corporation	be able to complete a business simulation set for a corporation.
XII. Automated Accounting	
1. Data processing principles and terminology.	be familiar with data processing terminology.
	know the four phases of a data processing system (input, processing, storage, and output).

ACTIVITIES	EVALUATION
Review procedures for recording the adjusting, closing, and reversing entries in the journal.	
Use the overhead projector to demonstrate the journalizing of the closing entry to transfer the balance of income summary to retained earnings.	
Mention that the procedures for completing a corporate post-closing trail balance are the same as those for completing one for a sole proprietorship or partnership.	
Discuss briefly the process for completing a United States Corporation Income Tax Return (1120).	
Discuss the steps involved in declaring a dividend.	
Use textbook illustrations when explaining and demonstrating the journal entries for declaring and paying a dividend.	
Discuss the significance of and demonstrate the calculations involved in completing each formula.	
Ask students to volunteer to work equity analysis problems on the chalkboard.	
Have the students obtain copies of the financial pages of the newspaper for class discussion. Have each student prepare a written analysis of market values of stock being bought and sold on the stock market. Oral reports may also be required. The following is an example: General Tires sold 15,800 shares of stock; and paid a dividend of $1.25 per share. The highest price paid for a share was $27.27, the lowest price paid for a share was $26.75, the stock closed at $26.85 per share, and the ammount of change in the price from the end of the previous day was .75 per share.	Evaluate student participation in stock analysis assignment.
Give the practice set a brief introduction.	Refer to intruction VII for simulation set evaluations.
Invite a resource person to discuss computer data processing (procedures, job opportunities, modern machines, and current trends in data processing).	
Arrange a field trip to a local computer facility. Some suggestion are the school adminstration building, local computer firm, computer department of a local business, or local FAA facility. This is a good activity even if the students visited a facility during their completion of the first year course.	

OUTLINE OF CONTENT	OBJECTIVES
2. Electronic data processing system--machines and media	recognize and understand the uses of various computer data processing media and machines. Machines--magnetic tape drive, magnetic disk drive, card reader, printer, etc. Media--punch cards, magnetic tapes, magnetic disks, printed reports, etc.
3. Flow charting	understand the use of flow chart symbols and be able to interpret a computer flow chart of an electronic data processing system.
4. Numbering system for the chart of accounts (electronic data processing)	achieve a working knowledge of the numbering system for the chart of accounts in an electronic data processing system.
5. Recording daily transactions--journal entry transmittal (EDP)	be aware of the advantages of using a journal entry transmittal.
a. Journal entry transmittal	achieve the ability to use the batching process to record transactions in journal entry transmittals (purchases and cash payments, sales and cash receipts, and general transactions).
b. Batch control sheets	understand the significance of and be able to prepare batch control sheets for purchases and cash payments and sales and cash receipts.
c. Control sheets for subsidiary ledgers	know how to use the three journal entry transmittals (purchases and cash payments, sales and cash receipts, and general transactions), to prepare control sheets for the subsidiary ledgers (accounts receivable and accounts payable).
(1) Accounts payable control sheet	be familiar with the purpose of the control sheets for subsidiary ledgers.
(2) Accounts receivable control sheet	
6. Processing daily transactions	
a. Recording the daily transactions for computer processing	comprehend the procedures for converting data from journal entry transmittals to input media (punched cards). analyze a systems flow chart of the computer data processing procedures for preparing the accounting reports.

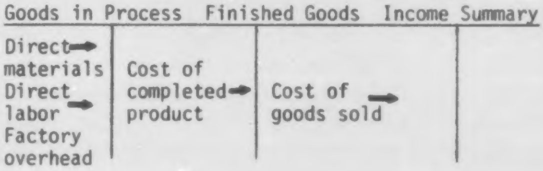
ACTIVITIES	EVALUATION
Discuss the use of data processing media and machines. Arrange for the students to have a hands-on experience with a micro-computer, if possible. Students will be able to make simple data entries in a short period of time (less than one class period per student). Refer to a textbook illustration when discussing flow chart interpretation. Use textbook examples when explaining the numbering system. Have the students respond orally to questions concerning the assigning of numbers to new accounts in the general and subsidiary ledgers.	Give an objective/problem style quiz covering principles and terminolgy, media and machines, flow charting, and chart of accounts (numbering of accounts). Evaluate student attentiveness and participation in classroom activities.
Discuss the purpose of the journal entry transmittal and use the overhead projector to demonstrate the batching process and the recording of entries in the transmittal. Discuss how the batch control sheets are completed to summarize data recorded on a journal entry transmittal and how these are used as a basis for providing the accuracy of the data sent to be processed. Give a brief demonstration of the completion of the accounts payable and accounts receivable control sheets. Discuss how the sheets are used to check for accuracy. Discuss how journal entry transmittal data is recorded on punched cards. Distribute information from the first year accounting textbook and review the standard punched card code.	Give an objective/problem-style quiz covering: journal entry transmittals, batch control sheets, control sheets for subsidiary ledgers, converting data to input media, and daily accounting reports. The problem part of the quiz may include the recording of transactions in a journal entry transmittal and the preparation of a control sheet.

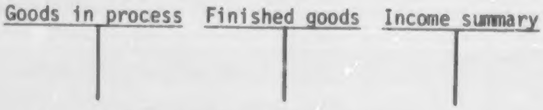
OUTLINE OF CONTENT	OBJECTIVES
b. Daily accounting reports	develop an understanding of the contents of the daily accounting reports prepared (output) by the computer system.
(1) Entry register	
(2) Accounts payable register	determine the accuracy of input media and posting procedures by comparing the daily accounting reports with the control sheets.
(3) Accounts receivable register.	
7. End-of-the-fiscal-period work	achieve a comprehension of the computer data processing steps for preparing the subsidiary ledger schedules, trial balance, financial statements, and post-closing trial balance.
a. Subsidiary ledger schedules	
b. Trial balance	
c. Adjusting and closing entries	demonstrate the ability to record adjusting and closing entries in a journal entry transmittal, and prepare the accompanying batch control sheets. understand the conversion of the adjusting and closing entry data from a journal entry transmittal to input media (punched cards).
d. Financial statements	distinguish between the forms, media, and reports prepared daily, and those prepared at the end-of-the-fiscal-period.
3. Post-closing trial balance	differentiate between the forms, media, and reports prepared by the accounting department, and those prepared by the data processing department.
XIII. Cost Accounting	
A. For a Service Department	recognize and define service (repair) department terminology.
1. Costs of a service department (labor, materials, and overhead)	become familiar with the cost items that are considered in determining the amount to be charged on each job by the repair (service) department of a business.
2. Determining service department charges	understand the procedures for processing a job order sheet for a service department. demonstrate the ability to complete a job order sheet.
3. Journal entries--combination journal	be able to record the entries for an automobile sales and service business in a combination journal (purchases and sales of new and used cars, job orders, purchases of parts, payroll, etc.).
4. Determining gross profit by departments	know the significance of and be able to complete a schedule of gross profits by departments for an automobile sales and service business.

ACTIVITIES	EVALUATION
Use textbook illustrations when discussing the content of the three daily reports, and when explaining how the daily reports are compared with the control sheets to check the accuracy of the input media and posting procedures.	
Refer to textbook examples when discussing the end-of-the-fiscal-period work in an electronic data processing system. Instruct students to prepare a written list of the forms, media, and reports prepared daily, and another list of those reports prepared at the end-of-the-fiscal-period. Ask questions that are designed to help students distinguish between the forms, media, and reports prepared by the accounting department, and those prepared by the data processing department.	An objective quiz may be given covering end-of-the-fiscal-period work in an electronic data processing system. The following are sample questions: 1. The accounts payable control sheet is prepared by the data processing department. (True or False) 2. The adjusting entries are read and processed by the computer before the financial statements are prepared. (True or False) 3. One punched card is punched for each adjusting entry. (True or False)
Invite a resource person from the service department of an automobile dealership to discuss service department costs and job order procedures. Obtain sample copies of job order sheets from a local automobile sales/service business, and have the students complete them, using teacher-prepared information. Discuss the completion of a job order sheet before making assignments. Set up a role playing situation which requires the students to process a job order from beginning to end. Students should assume the roles of customer, foreman, store clerk, mechanic, accountant, and cashier. Refer the students to a completed combination journal, and have each student interpret a recorded entry. (The students should be able to complete this assignment with little advance discussion of journal entries. Explain how the worksheet is used to prepare a schedule of gross profits by departments.	Administer an objective/problem-style quiz that may include part or all of the following: 1. Job order completion 2. Journal entries 3. Schedule of gross profit by departments 4. Service department terminology, costs, and procedures Evaluate students attentiveness and participation in classroom activities.

OUTLINE OF CONTENT	OBJECTIVES
B. Cost accounting for a merchandising business--departmental	understand the concept of responsibility accounting.
1. Costs of a departmentalized merchandising business	distinguish between direct and indirect expenses for a merchandising business. recognize the two kinds of costs for a departmental merchandising business (cost of merchandise sold, expenses of operating a business, etc.)
2. Worksheet using responsibility accounting	demonstrate the ability to complete a twelve-column worksheet, including the departmental margin statement columns, for a departmental merchandising business.
3. Financial statements	attain the competency to use a twelve-column worksheet to complete departmental margin statements and an income statement, each of which includes a percentage of net sales column. comprehend how businesses use the percent of net sales figures to make comparisons with previous fiscal periods.
C. For a manufacturing business	
1. Elements of cost	achieve an understanding of the three elements for determining the manufacturing cost of a finished product.
A. Direct materials	
b. Direct labor	
c. Factory overhead	
2. Records for direct materials	
a. Materials ledger	comprehend the role of the materials ledger in providing a perpetual inventory and detailed cost information about direct materials.
b. Purchases orders	exhibit the ability to record purchase orders and invoices for materials received, in the materials ledger.

ACTIVITIES	EVALUATION
Examine a textbook chart of accounts when discussing the costs of a departmental merchandising business. Define and discuss responsibility accounting. Use the chalkboard or overhead projector to illustrate the formula for determining departmental margin. The formula is as follows: departmental revenue - its cost of merchandise, and direct expenses = departmental margin. Demonstrate the completion of a twelve-column worksheet on the overhead projector, or use an example of a completed worksheet (textbook) to carefully explain completion procedures. Use textbook illustrations to explain how the twelve-column worksheet is used to prepare the departmental margin statements and the income statement. Review the mathematical formula for determining percent of net sales (rate). The following is an example of the formula: Cost of merchandise sold ÷ net sales = percent (%) of net sales for cost. $(P \div B = R)$	Give an objective/problem-style quiz covering costs of a merchandising business, the preparation of a twelve-column worksheet, and financial statements. The problem part of the quiz may require the students to complete a departmental margin statement from a completed worksheet. A completed worksheet may be found in the teachers manual (solution to the review problem). Sample questions are given below: 1. What is the formule for determining departmental margin? 2. Administrative expenses are generally classified as direct expenses. (True or False)
Refer to the textbook chart of accounts when introducing the elements of cost, and the accounts that represent the elements--direct materials, direct labor, and factory overhead. Prepare a chalkboard or transparency list of the types of workers whose wages would be categorized as indirect labor. Write a list of manufacturing business expense accounts on the chalkboard or overhead projector, and have the students orally identify the expenses that would be classified as a part of factory overhead. Invite a representative of the accounting department of a local manufacturing firm to discuss accounting procedures. Use textbook examples to discuss the recording of purchase orders and requisitions in the materials ledger.	Evaluate student attentiveness and participation in classroom activities. Administer an objective/problem-style quiz that covers the preparation of a cost sheet, the elements of cost, direct materials ledger, and finished goods ledger. Some sample questions are given below: 1. Selling expenses are considered a part of factory overhead. (True or False) 2. No entry is made in a materials ledger account until the materials have been received. (True or False)

OUTLINE OF CONTENT	OBJECTIVES
c. Direct materials requisitions	interpret and record materials requisitions in the materials ledger.
3. Records for goods (work) in process--costs sheets	understand the function of the cost sheet in keeping track of the manufacturing costs of a particular job. know how to record direct materials (requisitions) and direct labor costs, for a job, on a cost sheet. be able to calculate and record factory overhead on a cost sheet. demonstrate competency in completing a cost sheet for a manufacturing job (add columns and compute cost per unit).
4. Records for finished goods--finished goods ledger	comprehend the function of the finished goods ledger in providing a continuous record of the goods available for sale.
5. Recording cash expenditures in a voucher register	gain the ability to record the payroll in the voucher register of a manufacturing business. develop competency in recording other manufacturing expenditures (purchase of materials, expenses, etc.) in the voucher register.
6. End-of-fiscal-period analysis	understand the flow of costs through the accounts of a manufacturing business. A chart is given below:
a. End-of-period entries	
(1) Entry to record materials requisitions (2) Entry to record payroll costs--direct labor (3) Entry to record actual overhead	 Goods in Process Finished Goods Income Summary Direct materials Direct labor Factory overhead Cost of completed product Cost of goods sold
(4) Entry to record applied overhead	achieve a comprehension of the debits and credits of the end-of-the-month entries for recording manufacturing costs.
(5) Entries to record over-applied and under-applied overhead	demonstrate the ability to record the end-of-the-month entries in the general journal.
(6) Entry to record finished goods	grasp the relationship between the materials account in the general ledger and the materials ledger.
7. Adjustments for inventories	understand the debits and credits of the adjustments for inventories (direct materials, goods (works) in process, and finished goods).

ACTIVITIES	EVALUATION
Use the overhead projector and a cost sheet transparency when discussing the completion of a cost sheet. A cost sheet review problem, from the back of the book, may be used. Ask volunteer students to do the work at the overhead while you explain.	Evaluate student attentiveness and participation in classroom activities.
Discuss the function of the finished goods ledger. Use T-accounts to explain the debits and credits of the entry to record the payroll for a manufacturing business. The overhead and a voucher register transparency may be used to demonstrate the recording of other entries in the voucher register.	
Go over, with the students, the chart for illustrating the flow of costs through the accounts of a manufacturing business. Use T-accounts to discuss the debits and credits of the end-of-the-month entries for recording manufacturing costs. Refer to texbook examples when explaining and demonstrating the recording of the entries in the journal. Divide the class into pairs and assign an end-of-the-month entry to each pair. Have one member journalize the entry, while the other explains. Do this after discussing the entries and giving the students an opportunity to complete the chapter assignments. Discuss the relationship between the materials account in the general ledger and the materials ledger. Use T-accounts to discuss the adjustments for inventories.	Give an objective/problem-style quiz over the following: 1. Voucher register entries 2. End-of-the-month entries for recording manufacturing costs 3. The flow cost chart Illustrate the flow of cost through the accounts of a manufacturing business by completing the following chart:  4. Adjustments for invertories 5. Financial statements

OUTLINE OF CONTENT	OBJECTIVES
8. Financial statements	
a. Statement of cost of goods manufactured	develop the ability to complete and interpret a statement of cost of goods manufactured.
b. Income statement	comprehend how the financial statements (income statement and balance sheet) of a manufacturing business differ from those of a merchandising business.
c. Balance sheet	know the procedures for completing an income statement and a balance sheet for a manufacturing business.
XIV. Special Situations Related to Sales	exhibit an understanding of the terminology, advantages, and characteristics of installment sales.
A. Installment sales	be familiar with an installment sales contract. manifest a comprehension of the concept of debits and credits of installment transactions which include installment sales, cash received, trade-ins, and repossessions. demonstrate a proficiency in journalizing installment transactions and posting to the installments ledger. know how installment receivable accounts, and new and used merchandise inventory accounts are reported on the financial statements (income statement and balance sheet).
B. Credit card sales	be aware of the characteristics of credit card sales.
1. Businesses that supply credit cards to their own customers	understand the accounting procedures followed by businesses that supply credit cards to their own customers.
2. Banks and other agencies that sell credit card services	comprehend the debits and credits, and be able to record bank credit card sales transactions for businesses that subscribe to a bank credit card system.
C. C. O. D. sales	be aware of the reasons that businesses use the C. O. D. method of selling. achieve an understanding of the procedures followed by businesses in handling C. O. D. sales in each of the following situations: 1. The seller provides his own delivery and collections. 2. The seller uses the services of an agent to handle delivery and collections.

ACTIVITIES	EVALUATION
Use the overhead projector and a transparency to demonstrate the completion of a statement of costs of goods manufactured. Before and after completing the statement, discuss the significance of the data used in arriving at the cost of goods manufactured. Use text examples when discussing and demonstrating the completion of the income statement and balance sheet of a manufacturing business. Emphasize that the cost of goods manufactured amount (income statement) is obtained from the statement of cost of goods manufactured.	
Assign case problems for class discussion.	Measure student attentiveness and participation in classroom activities.
Obtain copies of installment sales contracts for use in class discussion. Use T-accounts and textbook examples of journal entries to explain the entries for installment sales. Explain briefly the reporting of installments receivable, and new and used merchandise on the financial statements. Talk over the advantages, to the buyer and to the seller, of installment sales. Invite a representative of a local bank, that offers a credit card service, to discuss credit card accounting procedures. Go over the accounting procedures followed by businesses that issue their own credit cards. Refer to textbook examples when discussing and demonstrating the recording of bank credit card sales transactions in the journal.	An objective/problem-style quiz may be given covering the advantages of installment sales, installment sales terminology and contracts, journal entries for installment sales, kinds of credit card systems (businesses that supply their own credit cards and bank credit cards), and journal entries for bank credit cards. The following are some sample questions: 1. Businesses that supply credit cards to their customers record credit card sales as cash sales. (True or False) 2. Businesses record merchandise received on a trade-in as a purchase of used merchandise. (True or False)
Discuss the procedures followed by businesses in dealing with C. O. D. sales. It is important to use T-accounts to discuss C. O. D. sales transactions. It may be helpful, for student understanding, to compare the C. O. D. account to accounts receivable.	

OUTLINE OF CONTENT	OBJECTIVE
	grasp the debits and credits of and be able to journalize C. O. D. sales transactions in each of the following situations: 1. C. O. D. sales recorded only after cash has been received. 2. C. O. D. sales recorded at the time of sale, while goods are in transit.
D. Consignment sales	be aware of the terminology, characteristics, and advantages and disadvantages of consignment sales.
	comprehend the records used (incoming invoices, consignment records, price tags, envelope file, account sales reports, and financial statements), and the procedures followed by the consignee in handling consignment sales.
	attain an understanding of the debits and credits, and be able to journalize the entries of the consignee.
	demonstrate the ability to post to the consignment records.
	be knowledgable concerning the records used (consignment file, invoices, incoming account sales reports, financial statements, etc.), and the processes followed by the consignor in dealing with consignment sales.
	understand and be able to record the consignor's journal entry for an account sales report.
XV. Managerial Uses of Accounting Data A. Management decision making	be aware of the steps in the decision-making process. They are as follows: define the problem, define the alternatives, establish a standard, evaluate the probable outcome of each alternative, and select one alternative.
1. Cost characteristics that influence decisions	grasp the significance of and be able to figure the unit cost of a specific product or service.
a. Total costs versus unit costs	
b. Variable costs	comprehend the meaning of and be able to distinguish between variable and fixed costs.
c. Fixed costs	
d. Marginal income (contribution margin) versus gross profit	know how to compute marginal income and prepare a marginal income statement.

ACTIVITIES	EVALUATION
Assign textbook case problem for class discussion. Discuss the impact that using the C.O.D. method of selling may have on the total sales of a business.	
Discuss terminology, characteristics, and advantages and disadvantages of consignment sales. Have the students help in the preparation of a step-by-step list of the procedures followed by the consignee in handling consignment sales. Some of the steps are as follows: 1. Requests consignment 2. Receives invoice of shipment. 3. Assigns consignment number. 4. Enters invoice information on consignment record. Prepare a similar list for the consignor. Use T-accounts and the overhead projector, with journal transparencies, to explain the entries of the consignee and consignor. Use a journal transparency to demonstrate the posting of consignment entries to the consignments received ledger. Use textbook examples to discuss the financial statements of the consignee and the consignor.	Measure student attentiveness and participation in classroom activities. Give an objective/problem-style quiz covering the following: C.O.D. procedures, journal entries (C.O.D.), consignment terminology, consignment advantages and disadvantages, procedures and records (consignee and consignor), and journal entries (consignment). Sample objective questions are given below: 1. The consignor records consignments in the journal at the time the consigned merchandise is shipped to the consignee. (True or False) 2. Some businesses record C.O.D. sales as regular cash sales. (True or False)
Explain briefly the steps in the decision-making process. Use the chalkboard or overhead to demonstrate the calculation for determining the unit cost of a product or a service. Discuss the difference between variable costs and fixed costs. Use the chalkboard or overhead to explain the formula for figuring marginal income. Use the textbook example when discussing the marginal income statement.	Administer an objective/problem style quiz covering all or part of the following: 1. Terminology 2. Unit cost and marginal income computations 3. Breakeven point calculations 4. Determining the effect of changes on net income. 5. Computation of comparative costs and revenues.

OUTLINE OF CONTENT	OBJECTIVES
2. Daily decisions that affect income	
a. Figuring breakeven point	understand the purpose of determining the breakeven point and know how to compute the breakeven point in sales dollars and in units of merchandise. be proficient in verifying the breakeven point calculations by preparing an income statement using breakeven point numbers.
b. Determining the effect of changes on net income	know how to determine and explain the effect that each of the following changes has on net income: 1. Changes in number of units sold 2. Changes in cost 3. Changes in price 4. Changes in the sales mix
3. Nonrecurring decisions that affect income	be able to define and distinguish between relevant and differential costs. have the ability to decide if a business should accept an additional sales order by preparing a compartive income statement (computation of comparative costs and revenue).
B. Analyzing financial statement	
1. Comparative financial statement	be able to prepare comparative financial statements (income statement, capital statement, and balance sheet).
2. Trend analysis	know the significance of and the procedures for completing a trend analysis. (Comparing the relationship between one item on a financial statement and the same item on a previous year's statement.)
3. Ratio analysis of comparative financial statements	demonstrate the ability to complete a ratio analysis of comparative financial statements, and comprehend the results of each ratio (current ratio, acid-test ratio, equity ratio, and ratio of current assets to fixed assets).
4. Rate and percent analysis of comparative income statements	understand the purpose of and be able to do a rate and percent analysis of comparative financial statements, and know the significance of each comparison (net income to net sales, cost of merchandise sold to net sales, total operating expenses to net sales, net income to capital, and net income to total assets).
5. Graphic analysis of comparative financial statement	develop the ability to interpret a line graph and a bar graph containing financial statement data.

ACTIVITIES	EVALUATION
Complete the workbook problems with the students as this is a very difficult chapter for some students. Require the students to complete appropriate problems from the "review problems" section of the textbook, after doing the workbook assignments. Use the chalkboard or overhead projector and textbook illustrations when discussing break-even point computations and the procedures for determining the effect of changes on net income.	
Discuss the difference between relevant and differential costs. Demonstrate the calculations necessary in deciding whether or not to accept an additional sales order.	
Use textbook illustrations when explaining and demonstrating the completion of comparative financial statements. Explain the purpose of and demonstrate the procedures for doing a trend analysis.	
Refer to textbook examples when discussing and demonstrating ratio analysis of financial statements. Ask volunteer students to work ratio problems on the chalkboard. Use the chalkboard or overhead projector and textbook illustrations when explaining rate and percent analysis of comparative financial statements. Use textbook illustrations of graphs (line and bar) to discuss graphic analysis of comparative financial statements. Drill students orally concerning the contents of each graph.	Give an objective/problem-style quiz covering the following: 1. Comparative financial statements 2. Trend analysis of comparative financial statements 3. Ratios analysis of comparative financial statements 4. Rate and percent analysis of comparative statements 5. Graphic analysis of comparative financial statements. Include on the quiz, a problem or two similar to those in the workbook. Use questions similar to the following: 1. The acid-test ratio shows the relationship of current assets to current liabilities. (True or False) 2. Those assets that are cash or that can be quickly turned into cash are called______.

OUTLINE OF CONTENT	OBJECTIVES
C. Statement of changes in financial position	
1. Statement based on working capital	be able to determine the causes of the changes in the financial position of a business by analyzing working capital.
a. Schedule of changes in	comprehend the role of and be able to complete a schedule of changes in working capital from a comparative balance sheet.
b. Identifying sources and applications	have the ability to use a worksheet or T-accounts to identify the sources and applications (uses) of working capital.
c. Statement of changes in financial position based on working capital.	know how to prepare a statement of changes in financial position based on working capital.
2. Statement based on cash	develop the ability to determine the causes of the changes in the financial position of a business by analyzing cash.
a. Identifying sources and applications of cash	achieve a proficiency in using T-accounts to identify the sources and applications of cash.
b. Statement of changes in financial position based on cash.	be able to prepare a statement of changes in financial position based on cash.

ACTIVITIES	EVALUATION
Using the overhead projector, go over the workbook problems with the students, since this topic is difficult to understand. Assign review problems which are located in the back of the book, after demonstrating the completion of workbook problems. Use textbook case problems for class discussion.	Administer an objective/problem-style quiz covering the preparation of a statement of changes in financial position based on working capital or a statement of changes based on cash. It is not necessary to test the students over both. A problem similar to the one in the workbook may be used. The objective part of the quiz may include a vocabulary section.

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Swanson, Robert M.; Boynton, Lewis D.; Ross, Kenton E.; and Hanson, Robert D. Century 21 Accounting Advanced Course, Second Edition. Cincinnati: South-Western Publishing Company, 1978.

Business English

and/or

Communications

BUSINESS ENGLISH AND/OR COMMUNICATIONS

GOAL: To provide students with the broad and thorough training necessary to develop competence in each of the communication skills: reading, writing, speaking, and listening.

OUTLINE OF CONTENT	OBJECTIVES
The Business English and/or Communications course content should include the following units of study:	The Business English and/or Communications student(s) will:
I. Foundations for Effective Communication	
A. Vocabulary development	improve and expand basic skills in vocabulary development and spelling.
1. Expand vocabulary with emphasis on business terminology 2. Learn proper use of the dictionary and other reference books	

ACTIVITIES	EVALUATION
Provide weekly vocabulary work on preassigned lists or word usage exercises involving words previously studied.	Give pretests to determine areas of deficiency.
Have students prepare bulletin boards showing unfamiliar vocabulary terms taken from newspapers or other news media.	Give post tests periodically to determine student progress.
Have students maintain a vocabulary notebook containing words and definitions studied throughout the course. The teacher will write each new vocabulary word on a separate card and deposit it in a container which will be labeled "WORD BANK." For quick review, a card can be drawn for student response as to the correct definition.	Evaluate classroom activities.
Follow these steps in teaching words: 1. Write a word on the chalkboard, pronounce it distinctly, and have students pronounce the word. 2. Call attention to special difficulties in the word, paying particular attention to silent letters. 3. On the chalkboard, rewrite the word, dividing it into syllables. Discuss with the class the reason for dividing the word as it is divided. 4. Discuss the meaning of the word with the class.	Give standardized tests.
Collect old newspapers; give each student one page to read and find words that are misspelled, new words that should be included in their vocabulary, and words previously studied in their vocabulary.	
Give students sets of three words; have them identify the misspelled word in each set and write the word correctly.	
Collect students' misspelled words for use in spelling drills.	
Using prepared sentences and paragraphs containing some misspelled words, have students identify and write correctly the misspelled words. If a sentence or paragraph does not contain a misspelled word, they should write "OK" on their paper.	

OUTLINE OF CONTENT	OBJECTIVES
	use a dictionary and other word reference books to expand their knowledge of words.

ACTIVITIES

Plan a field trip to the school library for proper instruction on how to use the dictionary and other reference books, such as a thesaurus, an atlas, and an almanac.

Obtain desk-size dictionaries and an unabridged dictionary for classroom use in learning to use the dictionary effectively, such as locating words quickly, learning the meaning of the diacritical marks, learning about alternate spelling of words, learning to use the information given in the explanatory notes listed at the beginning of the dictionary.

Use teacher-prepared drills in alphabetizing and syllabication. Give students a list of words; have them use the dictionary to verify the correct spelling and write a short definition of each word.

Using pairs of words often misused by people because their separate and distinct meanings are not understood, have the students write the dictionary definition of each word. In prepared sentences containing these pairs of words, have students select the appropriate word needed for the precise meaning of the sentence, e.g., deny, contradict; perforate, puncture; fluctuate, waver; products, merchandise; and salary, wages.

Study words often confused because they sound alike or look alike but have different spellings and different meanings. Using prepared sentences containing these words, have students select the correct word to be used in completing the sentences, e.g., principle, principal; already, all ready; affect, effect; advise, advice; personal, personnel.

Select a paragraph from a book, underline certain words, and have the students rewrite the paragraph replacing the underlined words with substitutes taken from a thesaurus.

Using a thesaurus, give the students a list of words and have them list one antonym or negative form for each.

Have students examine various atlases, noting the difference in completeness, ease of locating information, ease of reading, etc.

Design problems or questions which give the students experience in locating major centers of population, information about the area, etc.

Assign students oral or written reports on different sections of the atlas.

Have students read the foreword of an almanac and in a short paragraph explain the purpose of the reference.

EVALUATION

OUTLINE OF CONTENT	OBJECTIVES
B. Oral and written instructions 1. Following oral instructions 2. Following written instructions	improve basic skills in following oral and written instructions.
C. Basic English usage: 1. Grammar 2. Punctuation and style (capitalization, expression of numbers, abbreviations, etc.) 3. Sentence structure 4. Paragraphing	apply the accepted standards of English grammar, punctuation, and style in written business communication. review and be able to use the parts of speech correctly in written communication.
	review and be able to use punctuation, capitalization, numbers, abbreviations, etc., correctly in written communication.

ACTIVITIES	EVALUTION
Have small group discussions on the reasons and advantages of having the different sections in the telephone directory.	
Using the local telephone directory, have the students locate and list the telephone numbers and addresses for the names of people, business firms, government agencies, etc.	
Give students a list of products, brand names, and/or services; have them locate and list the firm names and telephone numbers of businesses handling these items or services.	
Give students a list of local cities or town, and have them identify the ZIP Code for each city.	
Using standard secretarial handbooks and desk manuals obtained from local companies, have the students find different types of information.	
Have a discussion on pertinent office problems, using a handbook as a basis for comments.	
Give students oral instructions for a particular task, emphasizing that they should take notes instead of relying totally on memory to carry out instructions.	
Have students practice reading and carrying out written instructions in textbooks and other sources after emphasizing the importance of reading written instructions carefully and completely.	
Give students a set of written instructions; then change a portion of the instructions orally and have the students complete the assigned task.	Evaluate student performance in following oral and written directions.
Have a class discussion and review of the eight parts of speech; using sentence drills, have students identify and/or apply the parts of speech correctly.	Give pretests to determine areas of deficiency.
Have students write five examples, illustrating each part of speech.	Give post tests periodically to determine student progress.
Discuss and review rules of punctuation, capitalization, numbers, abbreviations, etc.; have students apply the rules correctly in sentences, paragraphs, etc.	

OUTLINE OF CONTENT	OBJECTIVES
	write complete, grammatically correct sentences which show unity, coherence, clarity, and appropriate emphasis to content.
	compose short paragraphs which show unity, coherence, clarity, and appropriate emphasis to content.
II. Effective Listening	demonstrate the ability to listen and comprehend.
A. Preparation B. Active listening C. Informational listening D. Evaluation listening	assume proper listening attitudes.
	demonstrate active listening, restating orally in their own words their understanding of the ideas presented by another person.
	demonstrate ability to retain information presented orally by writing and/or repeating the information given.
	demonstrate evaluation listening by recalling in oral or written form the main ideas of a presentation.

ACTIVITIES	EVALUATION
Discuss the different types of sentences, such as simple, compound, complex, compound-complex, etc., and have students construct examples of these types of sentences.	Give standardized drills and tests.
Discuss and illustrate techniques for achieving unity, coherence, clarity, and appropriate emphasis to content in sentences. Have students apply these techniques in constructing sentences.	Evaluate students' performances in writing sentences and paragraphs.
Discuss and illustrate techniques for achieving unity, coherence, clarity, and appropriate emphasis to content within and among paragraphs. Have students apply these techniques in constructing paragraphs.	Give objective or essay tests on background knowledge of effective communication techniques.
Check library for possible audio-visual materials to be used.	Use student self-evaluation at the beginning and upon completion of the listening unit. Give pretests and posttests.
Create a classroom atmosphere conducive to listening by eliminating controllable distractions and allowing students to get prepared for classroom activities. Preparation for listening should include: 1. Developing an interest in the speaker's topic prior to listening. 2. Sitting where they can hear and see the speaker. 3. Resisting distractions.	
Simulate a situation in which two people carry on a conversation using active listening techniques.	Use teacher evaluation of students' responses on classroom activities.
Read telephone or ZIP Code numbers aloud and ask students to write them.	
Have students listen to and repeat directions that might be given to a traveler attempting to reach a particular place.	
Read aloud rapidly the names of different objects, including three or four different categories. Ask one group to remember only the toys, another group only the tools, etc. For example: have students listen to short paragraphs which compare people, places, or events; then have them recall from memory similiarities and differences. Or, have students listen to a story and then relate the events in the order of their occurrence.	Bibliography: "Effective Listening" Xerox Corporation tape program narrated by Dr. Ralph Nichols takes approximately five class sessions; this tape presentation includes pre and post test format with three and one-half hours of developmental listening program.
Discuss and emphasize the following rules for listening: 1. Listen for word cues that precede important ideas. 2. Judge the content of the material, not the mannerisms, speech, or appearence of the speaker.	

OUTLINE OF CONTENT	OBJECTIVES
III. Effective Oral Communication (Verbal and Nonverbal)	communicate orally in business by using good speaking techniques.
A. Preparation B. Organization C. Enunciation D. Pronunciation E. Expression F. Courtesy G. Sensitivity H. Appearance	become aware of the impact nonverbal behavior has on the communication process.

ACTIVITIES

3. Hear the speaker out. Do not mentally argue with what the speaker is saying.
4. Listen for ideas.
5. Work at listening. Establish eye contact and maintain it. Indicate by posture and facial expression that the occasion and the speaker's efforts are a matter of real concern to us.
6. Capitalize on thought speed by anticipating, summarizing mentally, evaluating the value of the speaker's evidence, and listening between the lines.

Have students listen to a 30-second tape recording on listening without taking any notes. When the recording has ended, give them the same amount of time to jot down what they remember. Replay the tape, letting them listen a second time. Again, let them write down what they remember.

Have students record short snatches of talks, conversations, or messages in which reasons for or against some simple course of action are given. Have students write the reasons. Gradually work from the very simple "one pro, one con" recording to those involving several pros and cons in sequence. Then work into brief recordings with the pros and cons interspersed.

Record a three-minute speech and have students listen for key words. Then have them list the key words they remember when the recording is finished. Compare their lists of key words.

Provide brief listening situations in which the students are instructed to attempt to organize what the speaker is saying.

Discuss the following list of good and bad speaking practices:

1. Organize the speech so that it leads the hearer's thoughts logically to the conclusion.
2. Move surely and quickly to the conclusion. Do not leave a conclusion dangling, repeat unnecessarily, or appear unable to close.
3. Use language specifically adapted to the audience.
4. Articulate clearly, pleasantly, and with proper emphasis. Avoid mumbling and the overuse of ah, er, uh, and so forth.
5. Speak correctly, using accepted grammar and pronunciation.

EVALUATION

Use student and teacher evaluations of oral presentations, using a checklist of good and bad speaking practices.

OUTLINE OF CONTENT	OBJECTIVES
IV. Effective Reading	learn techniques that will improve their reading ability.
A. Purpose B. Comprehension	learn to determine the purpose for which they are reading and the appropriate techniques to apply to improve reading comprehension.

ACTIVITIES	EVALUATION
6. Maintain an attitude of alertness displaying appropriate enthusiasm and confidence. 7. Be clean and well groomed; dress appropriately in whatever is right for the audience and the occasion. 8. Employ body language to best advantage. Use it to emphasize points and to assist communicating concepts and ideas. 9. Avoid stiffness or rigidity of bodily action. 10. Look the audience in the eye and talk directly to them. 11. Avoid excessive movements, fidgeting, and signs of nervousness. 12. Punctuate the presentation with reference to visual aids. Make them a part of the report or story. 13. Keep your temper, even faced with unfair opposition. To lose your temper is to lose control of the presentation. Have students prepare short oral presentations on various topics, using good speaking practices described above. Divide students into small groups; have each group prepare an oral report on an assigned topic. Designate one group member to make the oral presentation. Show film on nonverbal communication to introduce concepts; then cover basic concepts, including effects of appearance, behavior, voice, eyes, environment, and space on human communication. Assign students chapters in resource books to read in teams and present orally to the class.	Bibliography: Nonverbal Communication Resources Interplay: The Process of Interpersonal Communication, by Adler, Rosenfeld, and Towne. Holt, Rinehart, and Winston, 1980. (Topics covered: interpersonal process, self-concept, self-disclosure, perception, emotions, relationships, communication climate, listening, nonverbal communication, language (semantics and conflict). Film: "Communication: The Nonverbal Agenda" McGraw-Hill Book Company, 1221 Avenue of the Americas, New York, NY 10020. Paperback: Nonverbal Communication in Human Interaction by Knapp, Mark L. Holt, Rinehart, and Winston, 1972. (Topics covered: basic perspectives of nonverbal communication, effects of environment/space on human communication, effects of physical appearance and dress on human communication, effects of behavior, face, eyes, vocal cues on human communication, methods of observing and recording nonverbal communication.
Discuss different purposes for reading, such as reading for pleasure, for specific information, for comprehension, and for copy verification.	Have teacher-prepared materials for students.
Discuss different techniques to use for different kinds of reading. For example: 1. Reading for pleasure--reading rapidly since it is not necessary to absorb every detail, to remember all facts, or to read critically. 2. Reading for specific information--skipping and skimming to gain the main ideas of the material. 3. Reading for comprehension--previewing the material, thinking while reading, making brief notes, and reviewing the material. 4. Reading for copy verfication--checking one copy against another for accuracy. emphasizing concentration, and reading for meaning.	Give prepared tests.

OUTLINE OF CONTENTS	OBJECTIVES
V. Written Communication	
A. Letters, reports, minutes, memoranda, etc.	become proficient in preparing business letters, reports, minutes, memoranda, etc.
1. Good impression (stationery, envelopes, format, proofreading, word division, etc.)	become aware of the importance of good physical appearance of the various types of written business communications.
2. Types	
3. Planning and organization	
a. Clear	
b. Concise	
c. Correct	learn direct and indirect letter plans to use in writing various types of business letters, such as good-news and neutral messages, bad-news messages, persuasive requests, etc.
d. Descriptive	
e. Sincere	
f. Pleasant and persuasive	
g. Courteous	
h. Complete	
	learn fundamentals of writing business reports, minutes, memoranda, etc.
	learn effective techniques for planning and organizing written communication.

ACTIVITIES

Provide different types of materials which will require students to read and apply the various techniques for the different kinds of reading.

Discuss from the reader's point of view the importance of a good physical appearance in making a favorable impression on the reader.

Review fundamental typewriting procedures including stationery, envelopes, format, proofreading, word division, etc.

Have students compose and type in correct form various types of letters, using direct and indirect letter plans as appropriate.

Have students collect actual business letters for use in class discussion.

Have students compose and type in correct form short business reports, minutes, memoranda, etc.

Discuss effective techniques for planning and organizing written communication. The following checklist from Murphy and Peck summarizes some effective techniques:

Completeness:	Answer all questions asked Give something extra, when desirable Check for the five W's and any other essentials
Conciseness:	Omit trite expressions Avoid unnecessary repetition and wordy statements Include only relevant facts . . . with courtesy Organize effectively
Consideration:	Focus on "you" instead of "I" and "we" Show reader benefit or interest in reader Emphasize the positive, pleasant facts Apply integrity to your messages
Concreteness:	Use specific facts and figures Put action in your verbs Choose vivid, image-building words
Clarity:	Choose short, familiar, conversational words Construct effective sentences and paragraphs Achieve appropriate readability Include examples, illustrations, and other visual aids when desirable.

EVALUATION

Evaluate letters, reports, minutes, memoranda, etc.

Bibliography:

Murphy, Herta A. and Peck, Charles E. Effective Business Communications, New York: McGraw-Hill Book Company, 1980.

OUTLINE OF CONTENT	OBJECTIVES
VI. Effective Telephone Techniques A. Mechanics of telephone usage B. First impression C. Voice with a smile D. Taking accurate messages 1. Time 2. Date 3. Caller's name 4. Telephone number 5. Message	demonstrate effective telephone techniques for handling incoming and outgoing calls.
VII. Getting a Job A. Personal evaluation B. Job market evaluation C. Data sheet D. Application letter E. Application form F. Interview	learn effective techniques in applying for employment. assemble thorough information about themselves and adapt it to the jobs for which they are applying. determine which jobs and employers require the qualifications they have to offer.

ACTIVITIES	EVALUATION
Courtesy: Be sincerely tactful, thoughtful, and appreciative Omit expressions that irritate, hurt, or belittle Grant and apologize good-naturedly Answer your mail promptly	
Correctness: Use the correct level of language Include only accurate facts, words, and figures Maintain acceptable writing mechanics Choose nonsexist expressions Apply all other pertinent C qualities	
Invite a guest speaker to speak on telephone courtesy and proper telephone techniques for handling incoming and outgoing calls.	
Use the films "I Rather Like You, Mr. Bell" and "How to Lose Your Best Customer Without Really Trying" available through Southwestern Bell Telephone Company. Have a class discussion of the main points.	
Request teletrainer from the telephone company. These will include teacher- and student-prepared materials to be used in simulating incoming and outgoing calls. Emphasize the importance of taking accurate messages, including time, date, caller's name, telephone number, and message.	Use teacher evaluation of student performance in handling simulated telephone calls. Use teacher-prepared essay and/or objective tests.
Arrange a field trip to the telephone company.	Have students critique field trip.
Discuss things that could constitute work experience and other activities that would be of interest to a prospective employer who might be employing students in this age group.	Give teacher-prepared tests.
Have students compile personal background information including work experience, occupational training, extracurricular activities, leadership training, and other information that would be of interest to a prospective employer.	Evaluate classroom activities and assignments.
Have students compile information about occupations and jobs in which they are interested. The school library and/or counselors should have resource materials, such as The Occupational Outlook Handbook and other materials containing this information.	
Have students evaluate their qualifications and determine the job for which they would be qualified.	

compile an effective data sheet that is complete and arranged well.

write well-organized letters of application in which the student skillfully sells his/her ability to work.

learn to complete an application form neatly and according to instructions.

learn the importance of being properly prepared for job interviews, both mentally and physically.

become aware of the importance of dressing appropriately when applying for a position.

learn to respond intelligently, effectively, and in a relaxed manner to questions posed by the interviewer.

learn the importance of being punctual.

learn appropriate follow-up procedures to use after an interview.

ACTIVITIES

EVALUATION

Invite a resource person from an employment agency to discuss services offered (employment tests and federal guidelines) for employment practices.

Invite a personnel director to discuss employment practices, interviewing techniques, effective data sheets (resumes), application letters, etc.

Have students bring want ads of job listings for class examination and discussion.

Discuss information pertinent to the preparation of a data sheet (resume), such as the following:

1. Influence of federal guidelines on employment practices (obtain from employment agencies or other sources).
2. Selection of references with permission--confidential or otherwise.
3. Effective sequencing of information for a particular situation.
4. Format and appearance.

Have students prepare an actual data sheet for themselves including statement of a career objective.

Discuss the composition of an application letter using the data sheet as a guide. Emphasize that the letter of application amplifies and interprets their best traits instead of repeating factual information listed on the data sheet.

Have students prepare an actual letter of application which coordinates with the data sheet. Encourage students to keep both the data sheet and the letter of application for future reference.

Obtain application blanks from companies for students to complete properly. Emphasize the importance of completing the application form thoroughly and neatly according to instructions.

Discuss proper preparation for job interviews. Have students come to school dressed properly for an interview.

Ask school administrator to interview students for a job.

Role play a situation where the applicant is late for an interview and the possible consequences.

Discuss the purposes of follow-up letters or other contacts.

Have students prepare a follow-up letter.

Business Law

BUSINESS LAW

GOAL: To assist students in understanding the role of the court system in interpreting the law, as well as understanding the rules and principles that regulate their relationships with other people in a democratic society.

OUTLINE OF CONTENT	OBJECTIVES
	The Business Law student(s) will:
I. The Purpose, Origin, Evolvement, and Function of the Law and Our Legal System	understand and appreciate the role of law in a changing society.
A. Constitution	be able to clarify their attitudes, values, and perceptions in relation to the law and our legal system. Discussion may include the following: Preamble, Constitution, Bill of Rights, etc.
B. Statutes	understand the Oklahoma legal system.
C. Role of law in society	demonstrate an understanding of business law in relation to all law and the constantly changing nature of law.
	understand that there are no absolute answers to many of the questions of profound importance to man.
D. Role of law and the individual	recognize the need for procedural safeguards for individual rights when resolving conflicts between individuals or between individuals and the state.

ACTIVITIES	EVALUATION
Conduct a general discussion covering the meaning of law, kinds of laws, who makes the laws, etc.	Evaluate by having students list and define terms.
Discuss the historical foundation of the American legal system.	
Flowchart the structural arrangement of the government of the U. S.	Give a brief summary of legislative, executive, and judicial branches of the government.
Design a classroom bill of rights.	
Analyze laws through group discussion, to determine their functions and the values they protect. Discuss the Preamble, Constitution, Bill of Rights, etc.	
Write individual reports about people who have been important in the development of constitutional rights.	Evaluate individual reports.
Research various aspects of Oklahoma law pertaining specifically to Business Law. The following ideas may be helpful: Oklahomans and the Law, Law Focused Project (University of Oklahoma), etc.	
Prepare a collage of news articles covering different aspects of law.	
Contrast, with various illustrations, the laws of nature with the laws of man. This can be used as a group activity.	
Assign a case study, to be completed in small groups, and have a group leader report to class.	Let each student rate each group presentation on a predetermined point system.
Have students state the basic principles of law that relate to their daily lives.	
Involve the students in role playing hypothetical conflict situations.	Give a short essay test on information presented during role playing situation.

OUTLINE OF CONTENT	OBJECTIVES
E. Types of law	identify sources where different forms of law can be found.
II. The Organization and Functions of the Legal System--Criminal and Civil	
A. Criminal justice system	identify specific agencies, offices, courts, and facilities involved in the legal system.
1. Levels of jurisdiction a. Federal b. State c. County d. Local	determine why some cases can only be handled at a single jurisdiction level while others might be handled by multiple jurisdictional levels.
2. Organization and functions a. Law enforcement agencies (1) To protect life and property (2) To investigate criminal offenses and make arrests b. Prosecution agencies (1) To protect life and property (2) To prosecute those charged c. Court systems (1) To determine guilt or innocence (2) To determine sentencing and/or fines d. Correction system (1) To carry out sentences imposed (2) To rehabilitate	
3. Classification of criminal offenses a. Felonies--criminal offenses punishable by imprisonment in a federal or state penitentiary and/or a monetary fine b. Misdemeanor--criminal offenses punishable by imprisonment in a county or local jail and/or a monetary fine.	determine the difference between a felony offense and a capital offense.

ACTIVITIES	EVALUATION
Have the students discover and report upon varied opinions concerning constitutional issues found in news media, texts, and personal discussion with others, such as parents, friends, and resource people brought into class for this purpose. When selecting resource people, consider the following: lawyers, judges, police, etc.	Use standard form to submit newspaper articles relating to area under study, to be done on a weekly basis. The form should include summary, personal opinion, etc.
Study, define, and discuss common law, case law, constitutional law, administrative law, and Oklahoma law.	
Invite a resource person to explain and discuss the organization and functions of each element of the legal system.	Summarize in report form, the information given by the guest speaker.
List and define terms relating to the court system.	Administer a spelling and/or matching quiz on legal terms.
Select a group of two or three students to interview a police officer using questions prepared by all class members.	Prepare a written summary of answers received in response to questionnaire.
List ten specific criminal offenses and let each student determine which level(s) of jurisdiction can handle each case.	
Conduct a class discussion based on newspaper articles brought in by students. Classify, through class discussion, the wrongs into crimes (felony, misdeameanor), torts, etc.	Evaluate correctness of classification and court actions.
List five specific felony offenses and five specific misdemeanor offenses and maximum penalty for each.	

OUTLINE OF CONTENT	OBJECTIVES
4. Offenders a. Adults b. Juveniles (age 17 years or younger) (1) Handled by a juvenile division of the court system (2) Incarcerated in a juvenile correctional facility	recognize that the age of the offender determines the process by which the case is handled and its disposition.
5. Process a. Misdemeanor offenses (1) Arrest (a) Committed in the presence of a law enforcement officer (b) Warrant (c) Citizen's arrest (2) Proceedings (a) Arraignment, bail, pretrial release (b) Trial, disposition, and/or sentencing b. Felony offenses (1) Arrest (a) Probable cause to believe a felony has been committed by the defendant (b) Warrant (2) Proceedings (a) initial arraignment, bail, and pre-hearing release (b) Preliminary hearings 1) To determine that a crime has been committed 2) To determine probable cause that the defendant committed the crime (3) Arraignment, reassessment of bail, and pretrial release (4) Trial, disposition, and/or pretrial release	create an understanding of how the legal system actually operates.

ACTIVITIES	EVALUATION
List specific elements of a felony capital offense for which the death penalty may be imposed. i.e., murder of a law enforcement officer, premeditated murder, contract murder, etc.	
Research and list the specific offenses whereby a juvenile may be handled as an adult, i.e., murder, armed robbery, etc.	
Develop (or use prepared) mock trial involving a criminal court case.	
Take a field trip to a law enforcement agency, court, or correctional facility, or preferably, all of these.	Evaluate, on a point system, participation of individual students during the field trip.
As a class, read five case problems and determine at what point each of the elements played an active role.	
Read and discuss the rights of the defendant as specifically granted by the Miranda decision.	
Stage a "mock" disturbance with selected students or teachers, in front of a class that is unaware of the performance. The subject of the disturbance might be one of the following: assault and battery, robbery, etc. Each student will write a very detailed summary of what he/she observed. Do not allow discussion until summaries are complete. This helps illustrate the credibility of eye witnesses.	Evaluate summaries written by each student of "eye witness" report.

OUTLINE OF CONTENT	OBJECTIVES
c. Additional elements of criminal process and proceedings	determine at what point each of the elements can become an active part of the proceeding.
(1) Defense	
(a) To provide legal representation for defendant	
(b) To protect the rights of, and insure due process for, the defendant	
(2) Legal rights	
(a) To insure that the defendant knows and understands his legal rights	
(b) To insure that the defendant can exercise his legal rights	
(3) Plea bargaining	
(a) Can occur at any stage of proceedings	
(b) Agreed upon disposition of the case by the defendant and prosecutor	
(c) Subject to the approval of the court	
(4) Search and seizure	
(a) Conducted for safety reasons, or in open view of a law enforcement officer	
(b) Conducted by voluntary consent of the defendant	
(c) Conducted by search warrant	
(d) Subject to review by courts to insure due process for defendant	
(5) Interview and interrogation	
(a) Conducted to gain additional information	
(b) Conducted to gain confession	
(c) Subject to review by court to insure due process for the defendant	

ACTIVITIES	EVALUATION
Explain the different options for providing legal defense, i.e., self, public defender, etc.	

OUTLINE OF CONTENT	OBJECTIVES
(6) Appeal to appropriate appellate court (a) To provide a review of the entire process and proceeding (b) To insure due process was provided to the defendant	
B. Civil justice	
1. Levels of jurisdiction a. Federal b. State c. County	determine what types of cases fall within the different levels of jurisdiction.
2. Organization and functions a. Court systems (1) To settle legal disputes (2) To determine damages (3) To enforce orders and/or judgments	distinguish between cases that are civil or criminal in nature. determine the officers of the court who actually enforce court orders; that is, sheriff or U.S. marshall.
3. Classifications of proceedings a. Small claims court b. Family court c. Civil court	identify which type of legal proceedings occur in specific courts.
4. Process a. Initiation of legal proceedings b. Pretrial proceedings and hearing c. Trial, judgment and/or disposition	gain an understanding of the processes and procedures that are followed in civil cases.
d. Enforcement of judgment and/or order e. Appeal process	identify ways in which judgment is enforced.
5. Remedies a. Monetary damages (actual or punitive) b. Order requiring specific performance or acts c. Injunction halting specific performance or acts d. Restraint of specific performance or acts	develop an awareness of the different types of remedies available through civil courts.

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ACTIVITIES	EVALUATION
Define civil law.	
List five types of cases which could be heard by a civil court.	
Determine the specific officers of the court who actually enforce court orders.	
List two types of cases that fall within each level of jurisdiction.	Check correctness of responses.
List the types and maximum values of claims that can be filed in small claims court.	
Research and flowchart the procedure which is followed in filing and processing a case in small claims court.	
List types of cases that are generally found in family court, i.e., divorce, child custody, probate, etc.	
State reasons that are sometimes the basis for civil litigation.	
Research and flowchart the general process and show the alternate methods that can be used including the following: pretrial hearing, motions, dispositions, etc.	Evaluate flowcharts on correctness and neatness.
List the specific types of court orders and/or judgments, their purpose, and the method of enforcement.	
Define and illustrate the difference between an injunction and a restraining order.	

OUTLINE OF CONTENT	OBJECTIVES
III. Contracts and Agencies	
A. Making a contract	realize the importance of reading a contract before signing it.
B. Forms of agreement	identify various types of contracts.
C. Void and voidable agreements	investigate the elements of a contract that can cause the application of the statute of frauds.
D. Legal agreements	be aware of what elements make an agreement either void or voidable; legal or illegal.
E. Consideration	realize that consideration is something of value offered or received in a contract.
F. Transfer and discharge	be aware that a contract may be discharged by agreement, impossibility of performance, operation of law, etc.
G. Breach of contract	understand that failure to perform in accord with the contract terms is a breach of contract.
H. Sales contract	distinguish a sale and a contract to sell from other types of transactions.
I. Forms of sales contract	understand contracts and their relations to personal and business affairs.
J. Ownership and risk of loss	determine that a buyer cannot get a better title than the seller has--with the exception of those people authorized to do so, i.e., the fraudulent buyer, the holder of negotiable documents, or the seller who keeps possession of the goods.
	identify what is required for transfer of ownership and when is ownership transferred.
	recognize situations that evolve when insurable property interests transfer, and when ownership and risk of loss transfer in particular transactions.

ACTIVITIES	EVALUATION
Students are to bring contracts or other legal forms to class for examination.	Fill out a sample contract and evaluate correctness and completeness.
Define the terms of express and implied contracts, formal and simple contracts, executed and executory contracts.	Administer a matching quiz on terms.
Study a case that involves fraud and discuss the fraudulent elements.	Critique an agreement by listing each fraudulent element involved.
List and describe kinds of agreements that are either void or voidable, legal or illegal.	Evaluate by teacher observation.
Have students write a skit illustrating the process involved when duress is exerted when entering into an agreement.	
Dramatize the making of a contract with consideration.	Define consideration in essay form.
Using a list of hypothetical situations, give reasons why transfer and/or discharge occurred.	Assign point value to students' responses to hypothetical situations.
Read and discuss breach of contract with case problems.	Check students' responses to case problems involving breach of contract.
Collect various kinds of contracts to use for illustration.	
Discuss with the students the elements of a contract.	List and define elements of a contract in a matching test.
Select case problems on transfer of ownership and transfer of risk of loss and have students present solutions.	Critique solutions to problems.
Prepare a bulletin board to display a chart depicting transfer of risk of loss and transfer of title as it relates to existing and identified goods at the time of contracting, and have students report on various aspects of each.	Use teacher observation.
Evaluate and solve case problems concerning a buyer's acquisition of an insurable interest in goods.	
Invite a resource person to discuss the following: cash and carry sales, sales on credit, C.O.D. sales, sales on return, sales on approval, sales of an individual interest, and auctions. Have students give examples of how each preceding situation might involve them personally.	Summarize information presented by resource person.
Conduct a mock auction with items belonging to the students, such as books, jewelry, sports equipment, etc., to illustrate the risk of loss in transfer of title.	

OUTLINE OF CONTENT	OBJECTIVES
K. Warranties and guarantees	understand product liabilities as they apply to warranties and guarantees.
	comprehend that all products, merchandise, etc., may or may not be under warranty.
L. Consumer protection	establish an awareness of the importance of rights, responsibilities, and remedies concerning buying and selling.
M. Employer-employee	recognize that when Congress or a state legislature passes a law, usually a federal agency is authorized to develop and implement regulations.
	recognize that agency relationships exist when one represents another in business dealings.
N. Relationship of principal, agent, and third party	understand how employment contracts relate to principal, agent, and/or third party.

ACTIVITIES	EVALUATION
Obtain a copy of Magnuson-Moss Warranty and Federal Commission Improvement Act from the Department of Consumer Credit in Oklahoma City or your local district attorney for examination and study.	
Discuss Oklahoma's three-day cancellation period, as set by statute, concerning door-to-door sales.	
Have students bring in copies of warranties of faulty products to analyze and discuss.	
Discuss with students the meaning and implication of caveat emptor and caveat venditor.	Define caveat emptor and caveat venditor.
Give illustrations of when warranties are made by merchants.	
Relate examples of "puffing", false advertising, dishonesty, etc., as obtained through personal experiences of students, relatives, and friends.	
Assist students in developing an effective letter of complaint concerning a faulty product.	Check a finished letter of complaint for completeness, correctness, and conciseness.
Emphasize the necessity of logical remedies to different situations.	Make a list of steps to be followed to attain remedies in a logical manner and include in notebook.
Discuss with students the responsible use of products, services, etc.	
Emphasize the importance of exercising consumer rights granted by government agencies by finding lists of "hot line" numbers.	Evaluate completed list and add to notebook.
Discuss the following in relation to federal or state agencies: 1. Safe working conditions. 2. Workers' compensation. 3. Product safety. 4. Zoning. 5. Alcoholic beverages. 6. Firearms. 7. Laws affecting employment, etc.	Evaluate with a matching quiz.
List and identify terms that pertain specifically to employment, i.e., employee, employer, employment contract, independent contract, etc.	Administer completion questions concerning terms of employment.
Use a skit to illustrate how the relationship of agency exists. Skit participants will be an agent and a principal, and the result of the interaction will be an agency.	
Invite a resource person to explain labor unions and the collective bargaining process.	Prepare for the speaker's appearance by having students compile questions to facilitate discussion. Have students critique the speaker's response to prepared question.

OUTLINE OF CONTENT	OBJECTIVES
O. Laws affecting employment	be aware of employment practices.
	recognize the rights and responsibilities of employer and employee.

ACTIVITIES	EVALUATION
Have students share their own personal experiences in employment dealings.	
Discuss with the students the following statutory protections: Civil Rights Act of 1964, Equal Employment Opportunities Act of 1972, Equal Pay Act of 1963, Age Discrimination in Employment Act of 1967, and affirmative action programs, etc.	Provide a list of employment situations involving the listed statutory protections and have students specify which apply.
Initiate a class discussion stressing that along with employee rights are equal amounts of employee responsibilities	Have students identify rights and/or responsibilities from a checklist.
Discuss with the students the rights of the employee such as the following: compensation, safe working conditions, reasonable treatment, agreed-upon duties, etc.	Administer a matching test on terminology.
Discuss with the students the employers' rights, such as obedience, reasonable skill, loyalty and honesty, reasonable performance, etc.	
Determine how contracts are terminated, that is, lack of performance, breach of contract, etc.	
Incorporate continuum position statements and have students identify their own personal position by placing a mark along the line where their beliefs fall. This can be done on a ditto hand out, on the chalkboard, on the overhead, or by placing a line on the floor and letting each assume his/her position by standing at the place that most nearly fits his/her position. This process could be developed with all units and would help in the decision-making process of developing an opinion from the facts provided. Some possible suggestions to be used with this unit are as follows:	
A. ^{1}Employers should have absolute right to hire who they desire, regardless of age, sex, or race.	A^1 . . . . A^2
^{2}Employers should be regulated to seek out, hire, and promote minority members and women who in the past have been discriminated against.	
B. ^{1}Reasonable performance should be the only basis on which the employer judges the employee.	B^1 . . . . B^2
^{2}The employer has the right to expect reasonable skill, obedience, and loyalty in addition to reasonable performance.	
C. ^{1}An employer should be held accountable for torts committed by an employee while on the job.	C^1 . . . . C^2
^{2}The employee should be held personally accountable for acts of carelessness or intentional damage while on the job.	

Notes

ACTIVITIES	EVALUATION
D. ^{1}An employee should have the right to work for any employer willing to hire him/her without obligations to a union. ^{2}The majority of employees should have the right to require other employees to be a member of the union.	D^1 . . . . D^2.
E. ^{1}A person between 16 and 18 years of age or older should be able to determine the nature and amount of their employment. ^{2}The state or federal government should specify the nature and amount of work that can be done by youths between 16 and 18 years of age.	E^1 . . . . E^2.
F. ^{1}Matters of safety and health while on the job should be the business of the employer and employee only. ^{2}A federal or state agency should regulate safety and health standards for employees.	F^1 . . . . F^2.
G. ^{1}Youth under the age of 18 should have the right to work for less than minimum wage if they desire. ^{2}The minimum wage should apply to youth as well as adults.	G^1 . . . . G^2.

After the students have identified a position on a continuum, they may state or write the reason for their position individually or the teacher may ask students, whose positions cluster, to develop positions statements jointly either verbally or in writing.

As an optional follow-up activity, the teacher may number and list the major position statement on the board, then have each student determine and place the number of a position where he/she feels it would be on the following continuum.

A. ^{1}Best way to insure fair and equitable treatment for the employer, employee, and society at large. ^{2}Worst way to attempt fair and equutable treatment for the employers, employee, and society at large.	A^1 . . . . A^2.

As a second optional follow-up activity, the teacher may ask each student or cluster of students to compare and defend their position statement with that of the Oklahoma or federal law, whichever may apply. For information, the students or teacher may call (405) 521-2461, or write State Department of Labor, State Capitol Building, Suite 118, Oklahoma City, Oklahoma, 73105.

Notes

ACTIVITIES EVALUATION

Have each student develop or select an imaginary or real situation where he/she or another person has been discriminated against in getting a job, or has been unfairly discharged from a job. After each student has developed or found his/her situation, have him/her develop a step by step procedure for obtaining justice. Each student should identify at least four steps on the assumption he/she may not achieve his/her objective on preceding steps.

Have students develop a list of questions to be submitted to the Equal Employment Opportunity Commission, (405) 231-4911 and/or the Occupational Safety and Health Administration, (405) 231-5351. Both addresses are 50 Penn Place, Oklahoma City, Oklahoma. Suggested questions are as follows:

1. How many employees do they have?
2. How many complaints do they receive during an average month?
3. What are some of the most frequent complaints and/or violations?
4. Who may submit a complaint?
5. How are complaints or violations usually processed or handled?

Prepare a handout indicating the following rights of the employee. How important do you consider each? Place each right somewhere on the continuum below.

Most important - - - - - - - - - Least important

1. Compensation.
2. Safe working conditions.
3. Reasonable treatment.
4. Agreed-upon duties.

Prepare a handout indicating the following rights of the employer. How important do you consider each? Place each right somewhere on the continuum below.

Most important - - - - - - - - - Least important

1. Obedience.
2. Reasonable skill.
3. Loyalty and honesty.
4. Reasonable performance.

Consider the following regulatory agencies and/or legislation. How important do you consider each? Place each agency and/or legislation on the continuum below.

Most important - - - - - - - - - Least important

1. Civil Rights Act of 1964 as amended in 1972.
2. Equal Pay Act of 1963.
3. Age discrimination in employment, 1967.
4. Affirmative Action Programs.
5. Child-Labor Law.

OUTLINE OF CONTENT	OBJECTIVES
IV. Commercial Paper	
A. Nature and kinds	be aware of the nature and kinds of commercial paper.
	recognize special drafts and checks.

ACTIVITIES	EVALUATION
6. National Labor Relations Board. 7. Occupational Safety and Health Act. 8. Workmen's Compensation Laws.	
Invite a resource person to speak to the class and explain how cases are cited. Ask the person to bring reference books to show the students how to find certain cases. Follow up this experience by taking students to a law library where they may attempt to find some predetermined citations, such as the more interesting cases studied in the textbook.	
Provide the attorney, who is to visit your class, with some of the more interesting case study citations in your textbook. Perhaps he/she can zerox a copy of the case(s) or allow the teacher to use the reference(s) for this purpose. Ask the attorney to lead the students in a discussion on: 1. The relevant facts of the case. 2. The issue(s) of the case. 3. The arguments of the case. 4. The reasoning behind the decision in the case. 5. The decision of the case.	
Following the initial experience with the case study approach, the teacher can use several adaptations of this method. For example: 1. Provide students with the facts, issues, and arguments. (Class discussion focuses on student comprehension of the facts, issues, and arguments included in the handout. Students then formulate a decision and reasoning for the decision.) This may then be compared with the actual court's decision. 2. Provide students with the facts, issues, arguments, and several different court decisions. Have students select, justify, and evaluate a court decision they select. 3. Provide students with the facts and issues of the case. Assign students to develop the pro and con arguments of the case. Have other students render a decision based on the facts and arguments presented. Compare students' arguments and decision with the court's decision.	
Conduct a class discussion on commercial paper, including promissory notes, checks, drafts, and certificates of deposit.	Give a completion test identifying the kinds of commercial paper.
Display on the opaque projector an example of a certified check, cashier's check, bank draft, money order, etc.	

OUTLINE OF CONTENT	OBJECTIVES
B. Elements of negotiabilitiy	understand when commercial paper is negotiable.
C. Transfer of commercial paper	comprehend how commercial paper is transferable.
D. Rights of holders	become acquainted with the rights of holders.
	recognize limited defenses.
	be aware of universal defenses.
E. Liability of parties	be familiar with liabilities of parties.
V. Bailment	
A. Mutual benefit 1. Gratuitous	comprehend that bailments exist in most every aspect of daily transactions--these bailments may exist with or without contract, may be mutual benefit bailments, may be bailments by necessity, gratuitous bailments, or constructive bailments.

ACTIVITIES	EVALUATION
Distinguish between commercial paper and ordinary contracts, i.e., method and effect of transfer, importance of writing and delivery, and need for consideration.	Identify differences.
Reinforce elements of negotiability, i.e., writing and signature, unconditional promise or order to pay, sum certain in money, payable on demand or at a definite time, payable to order or to bearer.	Display on the overhead an example of each element of negotiability and have the students identify each one.
Emphasize to the students that negotiation requires indorsement and delivery or delivery alone. The forms of indorsement are special, blank, qualified, and restrictive.	Give a completion test, including how paper is transferred and indorsements.
Encourage students to understand that a holder in due course may assign it, negotiate it, enforce payment of it, or discharge it with or without payment or satisfaction. In addition, the commercial paper must be taken in good faith and for value; without knowledge of defense against, dishonor of, or claims to the paper; without knowledge that the paper is overdue.	Define a holder in due course.
Determine what limited defenses are in a simple contract, i.e., lack, failure, or illegality of consideration; fraud in the inducement; incapacity; ordinary duress or undue influence; prior payment or cancellation; conditional delivery; nondelivery of the paper; unauthorized completion; and theft.	
Discuss the following universal defenses: minority and lack of capacity to contract, illegality, forgery or lack of authority, material alteration, fraud as to the nature of the paper or its essential terms, and duress depriving control.	Give a matching test on all terminology.
Invite a resource person from the district attorney's office to discuss the following: primary and secondary parties; requirement to fix liability of secondary parties (presentment, notice of dishonor); protest; obligations of parties (maker, drawee, drawee acceptor, drawer, indorsers).	Have prepared questions for the speaker and, following presentation, summarize pertinent facts.
Assign different case problems to small groups and let them determine which characteristics of a bailment pertain to their specific problem; also, how the bailment will be terminated and whether it is a mutual benefit bailment or whether the bailment exists with or without contract.	Have a reporter from each group read the case problem to the class and identify which characteristics they have identified and why each was chosen. Points may be assigned to each member of the group for participation.
	Reinforce terms pertaining to bailments by matching and/or spelling quiz.
Role play a situation in which several or various types of bailments exist. Let the student who are not participating take notes of each type of bailment they can identify as the role play proceeds.	Compare responses from individual notes as to types of bailments.

OUTLINE OF CONTENT	OBJECTIVES
	identify the rights and duties of parties to a mutual benefit bailment.
	demonstrate an understanding of when bailment for storage exists.
	determine when bailment for hire exists, when bailment for services exists, and when bailment for sale exists.
B. Special	recognize that special bailment relationships arise in two situations: (1) when goods are given to a common carrier to be transported, and (2) when someone stays overnight at a hotel or motel. These are classified as extraordinary bailments.
	distinguish when a bailment is for the sole benefit of the bailee or for the sole benefit of the bailor.
	be able to identify bailments of lost articles and bailments by necessity, as constructive bailments.
	determine whether a hotelkeeper or boardinghouse keeper is liable for particular conduct toward guests and their belongings in a given factual situation.
	identify the rights and duties of a common carrier in handling goods for shipment.

ACTIVITIES	EVALUATION
Have students list three examples of a bailment that are based on a contract and three examples of a bailment in which there is no contract.	Evaluate answers.
Write a short report on how a gratuitous bailment differs from a mutual benefit bailment.	Evaluate reports.
Examine a case problem in which a bailee's lien would apply.	
Have pairs of students chose an object in their possession to be used as the subject of a bailment for storage. They must identify who will be the warehouseman, if a receipt is necessary, who is the holder of the receipt, and at what time and how the bailment will be terminated.	Choose two or three groups to explain their final decisions and why these results were reached.
List and discuss five examples illustrating when bailment for hire exists, i.e., renting a recreational vehicle for a family vacation, renting a costly crane for construction of a high-rise construction, renting high technology equipment, such as computers, etc.	Examine lists for accuracy.
Have students list five situations in which they feel the special bailment relationship exists. They are to hold these papers until material in the chapter is covered, at which time they will reevaluate their selections to determine if they were special bailments, discarding any that were inappropriate and adding others to have five correct examples.	Check papers for correctness of examples. Evaluate with prepared workbook material.
Read and discuss case problems that relate extraordinary bailments to determine the probable outcome.	
Role play a situation in which a bailment is for the sole benefit of the bailee, e.g., when one borrows goods from another and does not have to pay for their use.	
List and discuss three case problems that illustrate the bailor as the sole benefactor.	
Discuss case problems that illustrate cases of constructive bailments.	Administer a matching test on terms concerning all bailments.
	Give a spelling quiz on vocabulary words.
Answer true and false questions concerning facts relating to hotelkeeper and boardinghouse keepers as bailees.	Evaluate answers to true and false questions.
Prepare (or use prepared) completion questions to further instill terms relating to common carriers.	Check questions for correctness.
Invite a resource person to discuss the rights and duties of common carriers, i.e., truck driver from a nation-wide carrier.	Summarize information given by speaker.

OUTLINE OF CONTENT	OBJECTIVES
	describe acts under which an extraordinary bailee might not be liable for losses.
VI. Using Credit	
A. Credit for buyer and borrower	understand when to use credit and the legal liability of signing a negotiable instrument or a security agreement to borrow money.
	recognize the effects of the Equal Credit Opportunity Act, Fair Credit Billing Act, Truth in Lending Act, Fair Credit Debt Collection Practices Act, Fair Credit Reporting Act, Uniform Consumer Credit Code (Oklahoma), and their impact on the lives of all individuals.
B. Protection for debtor and creditor	identify relationships between debtor and creditor.
	gain an understanding of the difference between unsecured and secured debts from the point of view of the debtor and of the creditor.
	recognize the rights and responsibilities relating to the protection of consumers.

ACTIVITIES	EVALUATION
Have students describe orally different acts of nature and acts of a public enemy that would relieve an extraordinary bailee of liability.	Evaluate responses for accuracy.
Conduct a class discussion on the advantages and disadvantages of credit.	Administer a quiz on the definition of credit.
Examine credit instruments that establish relationships of debtor and creditor.	
Have each student (on a voluntary basis) make a list of items in his/her home which may be financed (revolving credit, loans, retail, etc.).	
Invite a resource person(s), such as a banker, real estate broker, or the manager of a finance company, etc., to explain the unsecured and secured debts, the Equal Credit Opportunity Act, and the Fair Credit Billing Act, etc.	From the definition of the various statutory instruments, supply the correct names.
Invite a resource speaker, such as an attorney, a banker, or someone from the Department of Consumer Credit. Ask him/her to explain the difference between loan credit and retail credit, open-end and closed-end credit, a lender and seller credit card.	Summarize major points as presented by the resource person.
Dramatize the opening of an account at a department store with role playing of credit manager, person seeking credit, questions asked, forms to be filled out, payments, interest, etc. Stress the fact that all individuals do not qualify for the same amount of credit because of condition of credit, amount of security, and ability to pay. Emphasize the fact that individuals have a legal right to pursue their own credit rating.	
Use resource persons from the Consumer Credit Counseling Services, Oklahoma Department of Consumer Credit, local credit bureau, etc., to explain the difference between unsecured and secured debts.	Have the students list and identify five debts that could be unsecured and five debts that must be secured.
Collect from local lenders, for display, completed disclosure statements that state finance or interest charges.	
Select a student committee to shop for credit, by arranging for financing to borrow $3,000 for 12 months and $3,000 for 48 months. Consider banks, finance companies, savings and loan, credit unions, etc.	Give extra credit points to committee member.
	Calculate a simple interest problem and check the answer.

OUTLINE OF CONTENT	OBJECTIVES
	understand the implications of over-extending one's credit.
VII. Insurance	
A. Property and casualty	understand the purpose of insurance (the sharing of risks).

ACTIVITIES	EVALUATION
List and define some of the dangers of "E-Z Credit," i.e., loan sharking, loan consolidation, baloon payment, hidden charges, etc.	
Discuss the benefits of the Federal Truth in Lending Act and that a violation of this law should be reported to the Federal Trade Commission.	Assign individual or committee reports.
Make a poster displaying steps a credit card holder would take if credit cards are lost or stolen.	
Let each student choose an item he/she would like to purchase but cannot afford except if purchased by using credit, where to shop for credit, what interest rates (APR), what other finance charges are required, amount of debt student can repay, etc.	Evaluate papers for completeness.
Select two committees to collect, evaluate, and orally report the differences between the Oklahoma Home Solicitation Law and the Federal Trade Commission Home Solicitation Rule (Department of Consumer Credit and nearest Federal Reserve Bank).	Evaluate reports.
Discuss the practical use of credit cards and charge accounts and the dangers of unwise credit card and charge account usage.	List five dangers of credit. Complete a credit card application and check for accuracy.
Discuss with the students actions that will be taken against those who default in credit purchase payments, i.e., repossession, garnishment or attachments, liens, and how these severe actions adversely affect one's credit rating.	Use case problems to illustrate and evaluate.
Make a poster illustrating the three C's of credit: capital, collateral, and capacity.	Name and define the three C's of credit.
Conduct a class discussion illustrating that insurance is the sharing of risks.	Define the term insurance.
Discuss how the needs of people are satisfied by using insurance in the following ways: 1. Prepares them financially for a possible catastrophe. 2. Helps provide protection by sharing of risks. 3. Pays for losses to property which would bankrupt a business or family. 4. Provides savings for emergencies or opportunities. 5. Provides an income for a family following death or disability.	List one example for each of the five listed items.

OUTLINE OF CONTENT	OBJECTIVES
	distinguish between property and casualty insurance.
B. Life and health	distinguish between life and health insurance and determine the priorities.
C. Automobile	know the Oklahoma state laws concerning automobile insurance coverage. know what types of automobile insurance coverage are available.
D. Social	distinguish among the varieties of social insurance and their implications.

ACTIVITIES	EVALUATIONS
Illustrate and define what kinds of property and casualty insurance are available to businesses and individuals. Example: 1. Home owners 2. Renters 3. Automobile 4. Truck 5. Motorcycle 6. Boat 7. Theft 8. Property liability 9. Uninsured motorists 10. Boiler 11. Machinery 12. Workmen's compensation	List and define terms.
Role play imaginary accidents that would involve various types of coverage and have students identify each type of insurance needed for full protection.	From a hypothetical accident, have students list types of insurance needed to be fully covered.
Discuss with students what basic health insurance covers.	
Give students a copy of the local school health insurance policy and discuss coverages with them. Ask each student to give an example of a situation in which the school insurance would be used and compute the compensation received.	
Assign several students to determine rates of various rooms while a patient is in a hospital, i.e., including ICU, ambulance service, emergency care, medication, etc.	Compare students' reports for completeness of the information obtained.
Invite insurance representatives to visit with class and explain various coverages and rates and answer students questions.	Students are to write a brief summary of the presentation, listing the items they thought most important.
Obtain actuary tables to illustrate the mortality rate for each age group.	
Explore with the class the different types of life insurance (ordinary, industrial, group, etc.) and the advantages and disadvantages of each.	Assign class reports on the type and amount of insurance that best fits each individual student's needs as of today--health and/or life.
Invite an insurance agent to discuss automobile insurance.	
Talk about the three basic types of automobile insurance--collision, liability, and uninsured motorist. Let students who drive cars discuss their rates, and how the rates were determined. (Bring policy or statement showing coverage.)	Have students justify a need for a particular type of insurance in outline form.
Discuss the major types of social insurance, i.e., unemployment compensation, old-age insurance, survivors insurance, disability insurance, and health insurance.	List case problems illustrating each kind of social insurance and have students identify the type needed.
Have students, in groups of two or three, list the benefits that are provided by Social Security and compare their findings.	
Have students who have not already secured a Social Security card apply at this time.	

OUTLINE OF CONTENT	OBJECTIVES
VIII. Property	
A. Real and personal	distinguish between real and personal property.
	understand rights and responsibilities involved in owning and using property.
	recognize the methods of acquiring ownership of real property.
	identify forms of ownership (tenancy) of real property.

ACTIVITIES	EVALUATION
Have students list situations in which a worker might receive reduced, or even be denied, unemployment benefits, and explore ways to avoid those situations.	
Give the class an illustration of a situation when survivors' insurance would apply, and ask them to determine who would receive benefits and for how long. For example, John, 24 year old father of a 2 year old son, was killed in an automobile accident. His 22 year old wife Jan is a homemaker. John was fully insured under Social Security. Question: Who will receive survivors' benefits? Answer: The son and the widow. The son will receive benefits until he reaches age 18 or 22 if he is still in school. The widow's payments will cease when the son is no longer eligible for benefits but will resume at age 65 or 62 if she chooses to accept reduced benefits.	Evaluate answers to questions.
Have students list 15 different items of property owned by them or their families; classify them as real or personal, tangible or intangible, plus indicating with each item whether co-ownership exists.	
In small groups, have students develop a definition of real property; also, give a list ten examples of how real property may become personal property (crops being harvested, trees being cut down, etc.).	
Identify certain property that is apparently free, such as air and water. Investigate the high cost of assuring adequate supplies of both, i.e., costs of air and water pollution control, cost of pollution-control devices on automobiles required by law, etc.	
Have students list and define the principle methods of how ownership in real and personal property is acquired, i.e., purchase, inheritance, accession, gift, intellectual or artisic labor, dedication, occupancy, eminent domain, adverse possession, etc.	List steps involving real property, i.e., contract to convey, survey, protection of title, deed, escrow, recording of deed, etc., and check lists for correctness.
Invite a real estate broker to speak to the class, explaining and illustrating the procedures to be followed in buying and selling real estate. Distribute to each student a real estate contract and other forms pertaining to such contracts.	
Set up a role-playing situation involving the sale and purchase of a home. Have one-half of the class act as sellers and the other half as buyers with each section writing a simple version of a contract and following through with all procedures.	
Discuss the most commonly used deeds, i.e., quit claim, warranty, bargain and sale, grant deed, etc.	
Have students list, define, and give sample situations of each form of ownership in real	Complete a matching test.

OUTLINE OF CONTENT	OBJECTIVES
	exhibit an understanding of the various limitations on the use of real property.
	understand the forms of ownership of personal property.
B. Landlord and tenant	understand the role of the landlord and the role of the tenant.

ACTIVITIES	EVALUATION
property, i.e., severalty, joint tenancy, tenancy in common, tenancy by the entirety, condominium, community property, etc.	
Have students list and illustrate with suitable problem situations the limitations on ownership, i.e., adverse possession, easement, license, zoning law, building code, eminent domain, and liens (judgment, mortgage, tax, mechanics, etc.).	Using case problems, identify limitations on ownership.
Discuss the forms of ownership of personal property listed below: 1. Tenancy severalty. 2. Tenancy in common. 3. Joint tenancy. 4. Community property, etc.	Pick one form of ownership of personal property and explain in detail, in essay form, how one obtains ownership through the method chosen.
Assign a student to obtain sample leases from different sources for class examination.	
Dramatize the renting of an apartment from a landlord by a couple soon to be married. Incorporate the possibility of a lease, etc. After the dramatization, distribute prepared questions to be completed by the class. Some sample questions are listed below: 1. Is it against the law to refuse to rent to people who might have children? 2. Who has the obligation of paying for the decoration of an apartment, the landlord or the tenant? 3. Who owns the fixtures that are built in by the tenant, the landlord or the tenant? 4. What is a security deposit? May a landlord keep a security if he/she does not like the way a tenant decorated an apartment? 5. May a landlord evict a tenant if the landlord does not like the way the tenant decorated the apartment? 6. May a landlord shut off a tenants electricity? 7. Who pays utilities? If tenant pays, are deposits required? 8. Are security guards provided in parking lots? 9. Does the landlord maintain basic services provided in an apartment complex, i.e., heating, hot water, sewer, plumbing, air conditioning? If so, be sure each is listed separately and clearly in the lease. 10. Would it be worthwhile to speak with current or past tenants? 11. Are there assigned and numbered parking spaces available and enforced? 12. Are additional deposits required for pets? 13. Is it important to list and describe all defective items in the apartment, i.e., holes in walls, worn sofas, stains on carpets, etc.? These questions may be expanded to whatever extent time allows.	Evaluate answers to prepared questions.

OUTLINE OF CONTENT	OBJECTIVES
	identify the rights and duties of a tenant.
IX. Business Ownership	
A. Partnership	know both personal and legal implications in forming a partnership.
B. Corporations	understand the advantages and disadvantages of incorporating and the procedures by which a corporation may be formed under the Statutes of Oklahoma.

ACTIVITIES	EVALUATION
Have a group of students prepare a poster listing the different types of tenancy.	Use point values to evaluate the effectiveness of the poster.
Have students relate personal knowledge of situations with family or friends that might involve landlord-tenant relationships. Discuss how these might have been avoided.	
Illustrate through problem-solving situations that tenants are required to pay rent; that a tenant is entitled to exclusive possession of the leased property; that the tenant may use the property for any purpose for which it is designed or customarily used, or in any manner agreed to in the lease; that the tenant must take reasonable care of the leased property; that the tenant, unless restricted by the terms of the lease, may assign his lease or sublet all or part of the premises.	Evaluate a spelling and/or matching quiz on terms.
Simulate the forming of a partnership by pairs of students. Each pair will determine the type of partnership, the goals of the partnership, tentative agreements, etc. They will then formulate this initial tentative agreement in written form.	Evaluate the copies of their tentative agreements.
Prepare a list of questions to be used by all the students who are involved in the simulated activity to interview people who are now involved in a partnership. These questions may include the following: 1. What kind of partnership? 2. What were the goals of the partnership? 3. What were the agreements of the partnership? 4. What problems were involved? 5. What advice would they give to those entering into a partnership?	Give oral presentations of information obtained from interviews so that they may select those most practical suggestions that apply to their simulated partnerships.
Reformulate into a final agreement the partnership arrangement incorporating the practical suggestions obtained from interviews.	Turn in final agreement under which partnership will operate.
Invite a lawyer to examine selected simulated partnership agreements for legality, practicality, and consistency with Oklahoma statutes.	
Have each partnership reexamine its agreement in light of the information given by the lawyer, i.e., kinds of partners and partnerships, duties, rights, authority, liabilities of partners, and how partnership is ended.	Evaluate each partnership agreement in relation to basic principles.
Obtain from the appropriate state agency an application for incorporation and list the articles of incorporation necessary to complete the form.	

Notes

ACTIVITIES	EVALUATION
Have each student identify a corporation that exists within their neighborhood by using a survey form consisting of some of the following items: 1. Name of corporation. 2. Purpose of corporation. 3. Ownership of corporation. 4. Shareholders in corporation. 5. Operation and powers of corporation, etc.	
Obtain copies of the prospectus of a corporation from a local stockbroker. Assume that each student is a prospective purchaser of stock. Have the student examine the prospectus in relation to the following principles and procedures: 1. Who are the principal owners? 2. How much initial investment by owner? 3. What is the cost of each share? 4. How many shares will be owned by public? 5. Is it cleared by Securities Exchange Commission? 6. What commissions do stockbrokers receive from each sale?	Determine whether the prospectus offers a fair and reasonable investment opportunity to the shareholder by letting students decide whether they will invest in the corporation, and if so, how much and for what length of time?
Simulate the forming of a corporation by groups of students (five or six per group). Each group will determine the advantages of forming a corporation within their own family (group) and what tax advantages might be gained from such a corporation. They should determine things such as shares of stock, how business is conducted, the powers and duties of directors and officers, the powers of the corporation, rights of shareholders, and how the corporate existence is terminated.	Turn in a list of monetary savings that will occur after corporation is formed. Give a matching test on vocabulary terms. Solve case problems pertaining to corporations.

Business Machines

BUSINESS MACHINES

GOAL: To enable the student to demonstrate marketable skills in the use of business machines and equipment.

OUTLINE OF CONTENT	OBJECTIVES
Teacher Preplans	The business machines equipment and accompanying instruction will reflect present and future business offices.
I. Introduction	The Business Machines student(s) will:
	understand the objectives of the course.
	realize the importance of the business machines in the business world.
II. Electronic Calculators and Adding Machines (Printing and Display)	
A. Introduction	follow directions and work independently.
1. Directions	
2. Organization	organize materials and work station.
3. Posture	use correct posture and position at the machine.
B. Keyboard mastery	master the correct fingering techniques in machine operation.
1. Correct hand position	
2. Basic operational keys (clear, add, total)	
3. Number keys	
C. Basic fundamental process	develop the basic skills in the operation of the business machines and the vocabulary commonly used by office workers.
1. Addition	
2. Subtraction	

ACTIVITIES	EVALUATION
Survey the employment community to determine the machines used and skills needed for entry-level employment.	Determine business standards for course evaluation.
Before selecting the machines, identify criteria that incorporate course objectives, student objectives, space, enrollment, time, and budget.	
The teacher should organize the class on a rotation basis to allow each student equal time on each machine or equipment. Some publishers supply a sample rotation plan.	
Determine the content of the course based upon employment needs and program objectives.	
The teacher will probably need to instruct and demonstrate machine usage on an individual basis.	
Have course syllabus on tables for students when they enter the room to facilitate classroom organization.	
Discuss course objectives with the students.	Assessment by the teacher of the students' understanding of the course objectives.
Discuss cost and care of machines.	
Maintain a relaxed atmosphere.	
Stress the importance of reading and following instructions.	Evaluate by teacher observation.
Check student's position.	
Build confidence by showing interest and concern as students are observed.	
Demonstrate with overhead projector the correct finger keyboarding.	Evaluate with teacher observation using technique checklist.
Insist that students learn the keyboard by touch.	
Constantly moving among students, the teacher will assist and observe machine operations.	
Drill on keyboard numbers.	Give timed drills.

OUTLINE OF CONTENT	OBJECTIVES
3. Multiplication	
4. Division	
D. Mathematics pretest	determine his/her strengths and weaknesses in mathematics.
E. Applied fundamental process	understand the mathematics and perform the applied calculations with accuracy and a reasonable degree of speed.
1. Decimals	
2. Constant addition	
3. Constant subtraction	use effectively all the functional keys on the calculator.
4. Credit balances	
5. Constant multiplication	
6. Accumulation multiplication	
7. Multiple-factor multiplication	
8. Raising a number to a power	
9. Fractions	
10. Short-cut multiplication (on ten-key adding maching)	
11. Non-add key	
12. Percent key	
F. Mathematics post test	determine the extent of understanding gained.
G. Business applications	listen, read, and follow directions. develop his/her reasoning and decision-making capabilities. apply the basic skills in job production work.
1. Percentage	develop the ability to perform the three basic percent calculations. R = B x P; P = R ÷ B; B = P ÷ R; and to calculate markup.
a. Calculating a percentage	
b. Calculating the rate	
c. Calculating the base	
d. Percent of increase or decrease	
2. Merchandising mathematics	
a. Calculating mark-up	
b. Percent of mark-up on cost	
c. Percent of mark-up on selling price	
3. Simple interest and discount	learn to calculate interest and discounts.

ACTIVITIES	EVALUATION
Use tachistoscope or controlled reader for continuous drills.	
Use paced drills to develop speed and accuracy.	
Use simple series of problems to demonstrate machine operations for addition, subtraction, multiplication, and division.	
Drill the students on the use of the equals (=) key and the total (T) key- -(=) for multiplication and division; (T) for addition and subtraction.	
Give a pretest.	Evaluate the test in order to meet the needs of each student in planning the application section.
Demonstrate and discuss the use of the functional keys needed in the applied calculations.	There are many ways to evaluate. The following are given as suggestions:
Instruct the students how to use short-cuts in calculations.	Record the weekly timed drill in net strokes per minute (correct answers divided by time).
Duplicate checks to be used in timed addition.	Use point system for test evaluation.
Give timed drills at least once a week. Start with one minute, progress to three and five minute drills.	Grading of tests encourages student progress. Award bonus points for speed acquired (completing test early).
Use progressive timed drills with problems of 25, 50, 75, and 100 numbers or strokes.	Give the performance test--a simple test of 30 problems to be performed in 30 minutes (ample time).
Give a performance test over the applied fundamental processes.	Grade: Accuracy + speed bonus points Accuracy: 150 points Speed: 2 bonus points, each minute test, completed early
Emphasize the importance of following directions.	
Create an office atmosphere in the classroom	Evaluate tests. Record grade points.
Encourage responsibility, loyalty, and pride in work.	Diagnose each student's test for review purposes.
Drill students on three basic percent calculations.	
Drill students on business applications of percent problems, e.g., January sales--$2,500; February sales--$2,700. What is percent of increase or decrease?	
Explain to students the process of calculating mark-up and percent of mark-up based on cost and selling price.	

OUTLINE OF CONTENT	OBJECTIVES
a. Calculating interest on notes	
b. Chain discounts on invoices	
4. Business forms	be able to recognize various business forms and understand their use.
a. Banking forms	
b. Sales tickets and invoices	exhibit skills in working with business forms.
	satisfactorily complete progress check.
5. Amortization schedule	achieve an understanding of an amortization schedule.
6. Payroll calculations	be able to understand and calculate a simple payroll.
7. Prorating expenses	learn the purpose of prorating expenses.
H. Programmable calculators	demonstrate the ability to take advantage of short cuts in programming the memory-equipped calculators.
1. Calculating problems from business	
2. Business practice set	complete a business practice set satisfactorily.
	demonstrate the ability to take advantage of short cuts in programming the memory-equipped calculators.

ACTIVITIES	EVALUATION
Using current interest rates, have the students compute interest on money placed in a savings account for a period of one year (compounded annually).	
Using current interest rates, calculate interest on a note for a fraction of a year and for multiple years. Example: $\frac{\$800}{1} \times \frac{.06}{1} \times \frac{30}{360} = \frac{\$8.00}{2} = \$4.00$	
Teach students short cut methods of determining interest. Example: $500 X 6% X 60 days = $5.00	
Teach students the process for determing the net amount when chain discounts are used.	
Have students obtain business forms and prepare a bulletin board, e.g., notes, interest tables, invoices, etc.	
Using partially completed business forms, have students compute extensions and total.	
Give students progress tests.	Use progress checks (tests) for diagnosis as well as evaluation. (Immediate feedback of checked papers is essential to progress.)
Define and explain the reason for amortization.	
Have students figure the principal and interest on a house payment for one year.	
Have the students complete a payroll register which would include the following: regular earnings, overtime earnings, total earnings, payroll deductions, and net pay.	
Use actual change, overhead projector, chalkboard, or other visual means to discuss the following: 1. Fractional part of a dollar. 2. Decimal part of a dollar. 3. Percent of a dollar.	
Use the Pie Chart to demonstrate prorating.	
Explain the mathematical procedure for converting a fraction to a decimal to a percent.	
Make the students aware of the cost of operating a business, e.g., machines and equipment, printed forms, paper, ribbons, chemicals, machine repairs, etc.	Establish business standards of production and accuracy.
Review the function of each memory key. (Students must know the function of each key to satisfactorily program calculators.)	
Use transparencies of machine tapes for review of short cuts in programming.	

OUTLINE OF CONTENT	OBJECTIVES
	demonstrate marketable basic skills in the use of the electronic calculators and adding machines, upon the completion of the business machines course.
III. Reprographics: Copying and Duplicating Machines	
A. Copiers	learn the function of the copying machines.
1. Electrostatic 2. Infrared	understand the procedures for preparing copies for use on the copying machines.
a. Introduction of copier: use, main features, initial cost, cost per copy, operator cost	
b. Paste-up master	be able to prepare a paste-up master.
(1) Prepare master using typewriting, lettering, handwriting, drawing, photographing	learn how to operate the electrostatic and infrared copiers.
c. Operate copier	learn what material is best for duplication with available copier.
3. Copy preparation clerk	be aware of career opportunities.
a. Duties b. Career opportunities	
B. Duplicators	
1. Fluid and stencil	understand the process, features, and application of fluid and stencil duplication.
a. Introduction	
(1) Advantages and disadvantages of each machine (2) Different supplies used for each machine	develop the ability to type masters and stencils that will produce legible and uniform copies.
b. Preparation of masters and stencils	understand how to prepare materials using commercially stencilized insets, shading styli, and plates.
(1) Placement of copy (2) Corrections (3) Typing, lettering, shading, tracing, handwriting (shading plates, lettering guides, styli)	develop effective lettering techniques.

ACTIVITIES	EVALUATION
Teach students to program without reentering a number on the keyboard.	The following are suggestions for final evaluation: A student must prove speed by reaching top nspm two times on five-minute timings. A = 110 nspm B = 100 nspm B = 90 nspm D = 80 nspm Test total points: A = 95% total points B = 85% total points C = 75% total points D = 65% total points Percent of grade: Timings 20 Tests 60 Practice set 20
Provide an opportunity for students to learn problem solving techniques and decision-making in calculating actual business problems from the business community.	
Use practice sets if time permits.	
Rotate the class to various machines.	
Establish a close working relationship with the business community in an effort to stay knowledgeable of new machines and equipment.	
Explain to students the limitations and purposes of each type of copier.	
Visit offices and bring back copies for class discussion.	Use student self-evaluation forms.
Use original copies of actual business forms.	Evaluate with performance evaluations.
Using an illuminated drawing board and T-square, show the students how to prepare a paste-up master.	
Demonstrate the proper operational procedures for the copying machines, and have students prepare transparencies on the infrared machines.	
Use newspapers, magazines, children's coloring books, etc., as sources for illustrations.	
Visit duplication center in school or community business offices.	Evaluate performance based upon business standards and course objectives.
Have students produce copies using different types of machines.	
Use transparencies, sound-slide presentations, sound filmstrips, or film loops as effective means of presenting content and illustrations.	
Prepare many individualized duplicating jobs for fluid and stencil duplicators, and the offset; from which students may select according to need and interest.	Performance evaluation may include correct spelling, no typographical errors, directions followed, proper vertical and horizontal placement, sharp lines and letters, and clear copy.
Have students practice preparing materials that will include lettering, shading, etc. Some suggestions for projects are school programs, bulletings, flyers, Christmas cards typed with a four page fold, news gathered and duplicated for a newspaper, etc.	
Display students' projects on the bulletin board.	

OUTLINE OF CONTENT	OBJECTIVES
(4) Justification of right margin	understand how to prepare typewritten material with a justified right margin, when the last character on each line ends at exactly the same horizontal point on the typewriter scale.
(5) Multicolors on masters	know how to prepare masters using several colors.
c. Operate machines	know how to operate machines successfully.
2. Offset	
a. Basics of how offset process produces a copy	become aware of production possibilities using the offset.
b. Types of projects	
c. Types of master and features of each	
d. Cost of equipment, maintenance, per copy cost	
e. Preparation of masters	
3. Care of machines	
4. Career opportunities for duplication clerk	understand duties of a duplication clerk. become aware of career opportunities.
IV. Dictating and Transcribing Machines	
A. Introduction	learn the purposes and functions of different types of equipment and its cost and care.
1. Types of equipment	
2. Advantages and disadvantages	
3. Cost and care of equipment	
B. Operation of transcribers	learn to listen and type from what is heard rather than from what is seen. demonstrate the ability to use the dictation equipment.
C. Grammar, sentence structure, punctuation, capitalization, and number form review	recognize correct grammar, sentence structure, punctuation, and capitalization.
D. Proofreading	proofread and correct spelling, vocabulary, and typographical errors.
E. Dictation	know how to compose and dictate letters.
1. Compose and dictate letters and other communications	develop speed and accuracy in transcription, since both are essential in developing a marketable skill.
2. Transcription of student dictation	
F. Use of reference materials and dictionary	learn to use reference materials and dictionaries.
V. Word Processing Equipment	
A. Basic equipment	be familiar with word processing equipment as to purpose, how used, cost, and capabilities.

ACTIVITIES	EVALUATION
Take a field trip to business offices equipped with duplicating machines.	
Explain and demonstrate the functions, cost, and care of dictating equipment.	
Use transcription review packet--letter styles, division of words, number rules, business forms, punctuation and capitalization rules, etc.	Evaluation is composed of speed and accuracy.
Stress typing from what is heard rather than from what is seen. Have students practice use of correct grammar, sentence structure, punctuation, capitalization, correct spelling and vocabulary, good proofreading habits, and use of reference materials.	
Stress the use of the following steps in learning to type from what is heard: 1. Students listen to entire letter before beginning to transcribe. 2. Later, scan the belt or tape to understand the content. 3. After gaining experience, students should practice listening and typing in thought units, striving toward continuous typing.	
Have students compose and dictate letters, and have other students transcribe.	
Keep up to date on new equipment, i.e., the computerized processing equipment.	Give an objective test.

OUTLINE OF CONTENT	OBJECTIVES
1. Correcting dual pitch typewriter 2. Electronic typewriter	
B. Classroom equipment if budget allows	
1. Text editing equipment 2. Composers 3. Mini-computers	
C. Introduction of available machines as to purpose, use in business, cost	
D. Familiarization training units	
VI. Telephone Equipment	learn how to operate the six-button desk telephone.
	learn how to communicate properly by telephone.
VII. Computer	learn to prepare the computer and peripheral equipment for use in the classroom.
	know how to enter a pre-written program and build a data file.
VIII. Filing	learn correct filing rules and procedures.
IX. Miscellaneous Equipment	be able to use the hole punch, paper cutter, and stapler.
A. Hole punch B. Paper cutter C. Stapler	

ACTIVITIES	EVALUATION
Plan field trips to see equipment.	
Have students collect brochures of equipment.	Evaluate students' production.
Make bulletin board displays.	
Contact the telephone company to arrange for a representative to discuss telephone techniques and procedures with your class.	Use teacher observation of students' performance.
Obtain a teletrainer from the telephone company.	
Demonstrate to the students and help them to develop a proficiency in following the sequence of turning on micro-computer and peripherial equipment for use.	Evaluate with teacher observation of each student's performance.
After a micro-computer is in operation, have students keyboard a pre-written program correctly and build a data file.	
Discuss the rules and procedures of proper application. Use drill for reinforcement.	
Review the telephone book for alphabetic and subject filing arrangements.	Administer finding tests.
Have students code and alphabetize the class roll.	Grade answer sheets.
Have students complete a filing practice set.	
Demonstrate the correct use of the hole punch, paper cutter, and stapler.	Use performance evaluation.
Demonstrate how to fill a stapling machine.	Use teacher observation.

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Books published by machine companies are also helpful.

Business Mathematics

BUSINESS MATHEMATICS

GOAL: To assist the students in analyzing problem situations, and applying fundamental business principles. Business Mathematics is the study of mathematical processes and business problems common to all persons--it has both specialized jobs and general educational values.

OUTLINE OF CONTENT	OBJECTIVES
	The Business Mathematics student(s) will:
I. Basic Mathematics Review	demonstrate abilities to perform basic mathematical calculations.
II. Personal Applications	
A. Wages 1. Gross pay 2. Deductions 3. Net pay	determine regular earnings, overtime earnings, total earnings, payroll deductions, and net pay.
B. Money Management	
1. Checking account	learn to complete a signature card, prepare deposit slips, write checks, and reconcile bank statements.
2. Borrowing	develop an appreciation for building a good credit rating.
a. Lending agencies	become aware of the various types of lending agencies: banks, credit unions, savings and loan, insurance companies, finance companies, and pawn shops.
b. Lending agreements	develop an understanding of the various types of lending agreements.

ACTIVITIES	EVALUATION
Give a pretest covering addition, subtraction, multiplication, and division; include fractions, decimals, percents, and metrics.	Check the pretest.
Discuss and make assignments covering problem areas as indicated by the inventory test.	
Administer a posttest to determine students' progress, after all assignments are completed.	Check the posttest.
Obtain actual time cards, if possible, and discuss their use.	
Using the chalkboard and tax tables, demonstrate procedures for determining gross pay, deductions, and net pay. Assign related problems.	Check problems for accuracy.
Have students share personal pay experiences with the rest of the class.	Administer a quiz.
Invite a local banker as a resource person to discuss banking procedures.	
Obtain actual bank forms to be completed by the students.	
Drill students on bank reconciliation.	
Obtain "You and Your Community Bank" filmstrip and workbook packet, (produced by the NOW Corporation) from your local bank.	Observe students' attentiveness.
Show the filmstrip and have students complete all or part of the workbook.	Grade the workbook.
Have a round-table discussion of problems involved in not maintaining a good credit rating.	Observe students' attentiveness.
Discuss and compare the advantages and disadvantages of each type of lending agency.	Administer a test.
Discuss the types of lending agreements in common usage.	

OUTLINE OF CONTENT	OBJECTIVES
c. Interest	compute interest and find the maturity date on a note for a fraction of a year.
	determine collateral, down payment, finance charges, and monthly payments on an installment loan.
	calculate (APR) annual percentage rate on a lending agreement.
C. Savings and investing	
1. Savings accounts	learn to figure simple interest on a savings account.
	develop the ability to determine compound interest using compound interest tables.
2. Bonds	become familiar with terminology associated with bonds.
	learn to determine the amount of an investment in bonds when the market price, commission, and the number of bonds are given.
	develop the ability to calculate bond income and the rate of income.
3. Stocks	become familiar with terminology associated with stocks.

ACTIVITIES	EVALUATION
Obtain loan applications for students to complete correctly.	
Using the chalkboard, demonstrate the procedures for determining maturity date and interest on a note. (To determine maturity date, count last day.) For example, 30 day note dated May 14. $\frac{\$800}{1} \times \frac{.06}{1} \times \frac{30}{360} = \$4.00$ May 14 31 days in May less 14 = 17 30 day note - 17 (May) = 13 Note due June 13	Grade assignments.
After discussion, assign students an item to purchase and other pertinent information--then have the students determine collateral, down payment, figure charges, monthly payments, and annual percentage rate. FORMULA: $APR = \frac{2\,MI}{P(N+1)}$ APR = Annual percentage rate. M = Number of payment periods per year (monthly = 12, weekly = 52). I = Interest charge in dollars. P = Unpaid balance (amount of loan). N = Number of payments to be made after down payment. 1 = One.	Administer quiz.
Discuss the shortcut methods for determining interest.	
Following class discussion and demonstration, give students calculation problems involving simple interest for various periods of time.	
Explain to students the difference between simple and compound interest. Give the students information and have them calculate both simple and compound interest.	Administer test
Discuss bond terminology. Use the overhead projector to demonstrate methods of calculating amount of investment, bond income, and rate of income.	
Give students problems to work.	Check problems for accuracy.
Compute the total cost of a purchase of stock. Market price + commission = total cost. Calculate dividends and rate of income on a stock investment. Figure the net proceeds and the profit or loss on a sale of stock.	

OUTLINE OF CONTENT	OBJECTIVES
	learn to read and understand stock market quotations as given in the financial pages of a newspaper.
D. Budgeting	learn the value of a budget.
	learn to prepare a budget.
E. Home	become aware of the expenses involved in purchasing a home.
	learn to use amortization tables to compute monthly payments.
	learn to compute the total amount of money paid over the period of a mortgage and determine the total interest.
F. Transportation	
1. Private automobile	know the costs pertinent to owning a car, such as: license fees, insurance, garage rent, gasoline, repairs, general upkeep, etc.
2. Public transportation	learn to read a transportation timetable.
	learn to determine the cost per mile of public transportation.
G. Taxes	
1. Property taxes	learn to find the property tax rate.

ACTIVITIES	EVALUATION
Drill the students orally on stock terminology.	
Use the overhead or chalkboard to demonstrate how to compute the total cost of a purchase of stock, calculate dividends, and rate of income; figure the net proceeds and profit or loss on a sale of stock.	
Assign problems to students.	Check problems for accuracy.
Invite a stockbroker as a resource person to visit the class to discuss stocks and bonds. (Ask the speaker to explain information contained on the financial page of a newspaper.)	
Bring simple budgets to class for students' observation. Explain the necessity for financial planning.	
Have students prepare a realistic personal budget or one for a club or organization. State a percent of revenue limit for each type of expenditure; e.g., food expenditures are not to exceed 25% of net revenue.	
Discuss expenses in purchasing a home, such as: examination of abstract, down payments, closing costs, etc.	
Explain to students the meaning of amortized mortgages and how to use an amortization table.	Give problems to determine if students have mastered use of tables.
Using an amortization table, have students figure the monthly payments on a house for various number of years and rate of interest. Determine the total amount of interest paid.	Check problems.
Lead a classroom discussion on the cost of car ownership. Encourage students' input of personal experiences in this area.	Administer a test covering depreciation.
Have students figure miles per gallon from the odometer readings.	Give a test over cost per mile.
Have students figure cost per mile of car operation with given statistics.	
Using transportation time tables, have students determine the distance between, and the time necessary, to travel from one place to another.	
Given the total fare and a time table, have students determine cost per mile for a trip.	Give a problem test.
Have students find the tax rate after determining the amount to be raised by property tax. Formula: tax rate equals total tax divided by total assessed valuation.	Check problems.

OUTLINE OF CONTENT	OBJECTIVES
2. Sales taxes	compute sales tax and total cost of purchase.
	compute selling price when total purchase price and tax rate is given.
III. Business Applications	
A. Small business	
1. Financial statements	realize the significance of the balance sheet and income statement to a small business.
a. Balance sheet b. Income statement	
	learn to find the amount of the proprietorship in a small business.
	learn to calculate cost of goods sold, gross profit, and net profit.
2. Payroll	learn the terminology used in preparing and discussing payrolls.
	learn to calculate a payroll, and complete the payroll register for a small business.
B. Charts	read and construct charts depicting the results of business operations.
C. Marketing	
1. Selling (retail)	compute sales commissions and selling cost percentages.

ACTIVITIES	EVALUATION
Have students determine the total cost of a purchase when the selling price and tax rate are given.	Give a problem test.
Have students determine the selling price when the total purchase price and tax rate are given.	
Using transparencies and other visual aids, explain the importance of the balance sheet and income statement to the operation of a business.	
After thorough explanation by the teacher, have students find the amount of proprietorship when assets and liabilities are known.	Administer a problem test.
Given the necessary information, have students calculate the cost of goods sold (for a retail business), the gross profit, and the net profit.	
Explain to students the terms used in preparing payrolls, such as the following: time and a half, double time, holiday pay, salaried employees, hourly wage, etc.	
Using transparencies and other visual aids, work with the class to calculate the gross pay and net pay for a salaried employee, an hourly wage earner who works overtime, and one who works less than a full week. Have the students prepare a payroll and complete the payroll register for at least ten employees.	Check the payroll register for accuracy and completeness.
Bring illustrations of charts to class for interpretation and discussion.	
Show students how to construct bar charts, line charts, and circle graphs.	
Have students prepare appropriate charts from data supplied by teacher or from textbooks. Display charts on bulletin board.	Check accurateness of charts.
Explain to students that many salespeople are paid commissions based on a percentage of their total sales as an incentive to work better.	Administer a test over commissions.
Have students calculate weekly earnings when commissions are paid in the following ways: 1. Salary plus commission. A commission is received in addition to regular salary. 2. Quota-Bonus plan. A salary and a commission is received after a certain quota is reached.	Check the problem for accuracy.

OUTLINE OF CONTENT	OBJECTIVES
	compute merchandise turnover.
	price merchandise using markon both on cost and on selling price.
2. Buying	compute single and chain trade discounts.
	find the single discount equal to a chain discount.

ACTIVITIES | **EVALUATION**

3. Straight commission. The salesperson is paid on commission only, receiving no regular salary.

Explain to student that the number of times a year that inventory (stock-on-hand) is sold is called merchandise turnover rate. To find the turnover; first, divide the total inventories for the period by the number of inventories to determine average inventory. (For 6 months there will be 7 inventories. Include the first and last inventories); next divide the total sales by the average inventory. For example:

Check problems for accuracy.

Inventory at Retail	
January 1	$ 1,500
February 1	2,000
March 1	2,100
April 1	1,700
May 1	1,300
June 1	1,400
July 1	$ 1,500
TOTAL	$11,500

Sales	
January	$ 1,300
February	1,600
March	1,200
April	2,000
May	1,400
June	1,000
TOTAL	$8,500

$11,500 divided by 7 equals $1,643 average inventory.
$8,500 divided by $1,643 equals 5.7 turnover rate.

Assign students problems to find merchandise turnover rate.

Discuss the necessity for a business to make a reasonable profit to continue operations. The amount added to cover expenses and make a profit is call markon (mark up). For example:

Markon based on cost:
100% + 25% = 125%. Cost price plus markon equals selling price.
Markon based on selling price:
100% - 25% = 75%. Selling price minus markon equals cost.

Give students problems to determine the selling price when markon is based on cost.

Give objective tests.

Give students problems to determine cost price when markon is determined by the selling price.

Let students find the rate of markon based on both cost price and selling rpice.

Explain to students that trade discounts are deducted from the list price to find the net price.

Demonstrate on the chalkboard the method used to compute the amount of a single discount and the net price.

OUTLINE OF CONTENT	OBJECTIVES
	compute cash discounts under several different terms.
D. Depreciation	learn the reason for depreciation and learn to compute depreciation expense.
IV. Data Processing	learn to interpret numeric and alphabetic punches on a card.
	change base-2 and base-10 numerals from one to the other.
	learn to add and subtract in the binary system.
	learn to keyboard programs and data into a microcomputer.

ACTIVITIES	EVALUATION
Demonstrate how to compute the net price when a chain discount is allowed (subtraction method).	
Demonstrate the method used to determine a single discount equal to a chain discount.	Give tests.
Assign students problems to compute the net price using (1) single discounts, (2) chain discounts by the subtraction method, and (3) a single discount equal to a chain discount.	Check problems.
Explain to students that depreciation is a legitimate business expense. It is used primarily for the purpose of replacing assets as they are used.	
Demonstrate with transparencies and chalkboard, the three most common methods of figuring depreciation: 1. Straight-line. 2. Declining balance. 3. Sum-of-years-digit method.	
Assign one problem for students to work using each method of depreciation.	
After students are aware of the various amounts that can be charged for depreciating the same asset, assign several problems illustrating this principle.	Give a problem test.
Obtain punched cards, if available, or use transparencies to demonstrate how to read numeric and alphabetic fields.	
Using prepunched cards, have students read information punched in each field.	
Have students plan fields and simulate punches for an assigned problem--inventory or payroll data would be practical.	Check cards for correctness.
Explain to students that the base-2 system is the basis for computations performed on many of the electronic computers used in business. Base-2 is called the binary system.	
Using the chalkboard, demonstrate to the students how to make a Place-Value Chart for base-2.	
Assign problems to be changed from base-2 numerals to base-10 numerals.	Give a problem test.
Assign problems to students to be changed from base-10 numerals to base-2 numerals.	
Assign students problems to add and subtract using the binary system.	
Using prewritten programs, have students keyboard a program and data.	Check to determine if the program runs correctly.

Computer Programming

COMPUTER PROGRAMMING

GOAL: To provide students with a foundation in computer-assisted problems solving through the use of high-level language programming techniques; and to develop confidence and cursory competence in computer applications.

OUTLINE OF CONTENT	OBJECTIVES
I. Computer Fundamentals	The Computer Programming student(s) will:
A. Basic user components	learn machine operations.
B. Keyboarding with prewritten simplified input	learn data entry operations.
C. System commands (job controls)	be able to identify the difference between job control command/statements and programming statements.
D. Data file	understand the difference between a data file and a program.
E. Store and recall information from different media	learn to use different types of tapes and disks to store and retrieve information.
F. Simple editing functions	learn how to quickly locate and change programming statements.
II. Simulate Computer Programs from Simple Prewritten Programs	
A. Sequence of operation	understand the order in which the commands are accepted by the computer and the conditional and unconditional statements.
B. Variables, constants, and literals	be aware of when each type (variables, constants, or literals) are to be used in a program.
C. Addresses and contents	understand the differences between the addresses and contents of a prewritten program.
D. Action words within different languages	be able to understand the use of the main action words within each language.
E. Input to output 1. Input 2. Process 3. Output	know the different types of media used as input and know the advantages and disadvantages of each.

ACTIVITIES	EVALUATION
Demonstrate to the students the set-up of the computer and peripheral equipment and the sequence of operations	Use teacher observation.
Have students prepare the computer and peripheral equipment for program entry.	
Have students keyboard (from teacher-prepared programs) and run programs successfully.	Check how many times the student was unsuccessful in running the program.
Given a program without job control statement/commands, students shall enter and run programs successfully.	Present a correct listing of a program and correct output.
Have students write a data file for a prepared program, enter and run the program successfully; then have students change the file and repeat the process.	Use teacher observation.
Have students store both the program and the file on whatever media is available. Recall the program and file and run successfully.	
Have students list ten or twelve of the basic editing commands and explain their use.	Use an objective or multiple choice test.
Give programs containing both unconditional and conditional statements and explain the order in which they occur.	Give an objective test. Students will be able to list the lines in order of execution.
Have students go through a penwritten program and identify all variables, constants, and literals within the program.	Give an objective test by giving the students the program and having them identify each.
Utilize a prewritten program and have students identify the contents as they change.	Give an objective test.
Explain and illustrate the use of action words in each language using prewritten programs.	Give an objective test.
Take a field trip to different types of media used as input. When you return, explain and illustrate the advantages and disadvantages of each.	Give an objective test. List types of media and advantages and disadvantages of each.

OUTLINE OF CONTENT	OBJECTIVES
	understand the implication of the input media on the design of the program and the implication of the program's design on the output.
	understand the different types of media used as output and the circumstances under which one type of media will be used in preference to another.
III. Flowcharting	
A. English description of the problem	be able to take a problem and write a clear explanation of the problem and a solution.
B. Flowcharting symbols 1. Meaning 2. Using	learn to use basic ANSI flowcharting symbols and understand their usage.
C. Guidelines	understand direction flow in preparing flowcharts and the use of connectors.
	understand the difference between Macro (general) and Micro (every step) flowcharts.
D. Format input	understand the difference between files, records, and fields.
E. Format output	understand the importance of the printed report for proper utilization.
F. Plan solution	plan a solution to a problem (logically).
G. Structured programming	understand the difference between programming and structured programming.
1. Concepts 2. Benefits 3. Planning and writing	understand the reason for structured programming.
	utilize all they have been taught about flowcharting.
IV. Basic Arithmetic Operations	
A. Commands for language being used	understand arithmetic words or symbols used by the particular language.
B. Sequence of arithmetic operations	understand the sequence of arithmetic operations.
C. Library functions	learn to use the main library functions of a particular system.

ACTIVITIES	EVALUATION
Illustrate the effects of the input media on the design of the program using prepared programs.	
Illustrate the program design's effect on the output using prepared programs.	
Give the students a problem and have them write a clear explanation and a solution to the problem.	Determine if a problem can be understood using the student's description and solution (exchange papers).
Using a template, have the students draw the different symbols and insert their meanings.	Give objective tests.
Give the students a problem and have them flowchart the solution using correct direction flow and connectors.	Check for accuracy and logic in flowcharts.
Have students make both Macro and Micro flowcharts of a problem.	
Illustrate, using cards if possible, the difference between files, records, and fields, and have students write different data files utilizing all three levels.	Give the students the information to be put into a data record, then have them write out the field and describe the records.
Give a problem to the students and have them format the output for efficient usage.	Check the output to see if it is readable as specified.
Have students flowchart the solutions from simple problems.	Check logic of solutions.
Using an illustration of good structured programs, have students to delete "GOTOs" and formulate modules.	Select a good structured program from a group of programs.
Invite a resource person to discuss money lost by programs not being well structured. Have students find articles in periodicals about structured programming.	Evaluate by having students write an essay.
Give the students a problem and have them develop a flowchart using structured programming principles.	Check flowcharts for logic.
Illustrate different word or symbol prepared programs.	Evaluate by having the students list the different words, commands, etc.
Using different arithmetic formulas, illustrate the various answers obtained as operations are performed by the computer.	Give an objective test.
Demonstrate on the computer and let students see results of library functions.	Evaluate by providing a library function and having students explain its effect on a program.

OUTLINE OF CONTENT	OBJECTIVES
V. Simple Programming	
A. Full documentation required	understand what full documentation entails.
1. Author's name 2. Program name 3. Definition of problem 4. Data dictionary 5. Flowchart 6. Input/output format	
B. Read/data statements	know the relationship between read and data statements.
C. Input statements	understand the correlation between read and input statements.
D. Write program	learn to write simple programs.
VI. Branching Statements	
A. Unconditional (GOTO)	understand the use of GOTO, its limitations, and its misuse.
B. Conditional	be aware of the use of conditional branching statements.
VII. Debugging	
A. Syntax errors	learn to correct syntax errors.
B. Operational errors	understand the different system commands necessary for operation.
C. Logic errors	locate logic errors.
VIII. Looking	
A. Simple For--Next	understand the purpose of repetitive operations.
B. For--Next--Step	comprehend the purpose of Step in the For--Next statements, both positive and negative numbers.
C. Dummy comparisons	understand the predominate use of dummy exits in business programs.

ACTIVITIES	EVALUATION
Have students write full documentation for a problem, including: 1. Author's name 2. Program name 3. Definition of problem 4. Data dictionary 5. Flowchart 6. Input/output format	Check to determine if documentation is complete.
Using prepared programs, explain read/data statements. Have students write read/data statements from a given program.	Check to see if the read and data statements match for a given problem.
Using prepared programs, explain the use of the input statement.	Check to see if the program is run correctly.
Change a read/data statement to an input statement in a prepared program.	
Give students a problem and have them formulate and implement a fully documented program.	Evaluate the program from another person's point of view. Is the program understandable?
Have students use GOTO in writing a program from a given problem.	Check to see if program runs.
Illustrate prepared programs using conditional statements.	Check to see if the program runs successfully.
Have students write programs using several conditional statements.	
Give the students a program to run with several syntax errors. Have them correct the errors.	Check to see if errors are corrected.
List the basic system command/statements for operation.	Check the list.
Teach students to "play computer" with an unsuccessful program.	
Have students write and run programs using For--Next statements.	Remember, after students begin to write programs, the only valid evaluation is whether the programs run and produce the correct results in the desired format.
Have students write and run programs using For--Next--Step statements.	
Have students write and run programs utilizing dummy exits.	

OUTLINE OF CONTENT	OBJECTIVES
IX. Formatting of Output	
A. Print statements	understand the purpose of the output and format it according to purpose.
1. Headings 2. Stubs 3. Print using	
B. Tab	be aware of the use of tab in formatting output.
C. Punctuation	understand the use of punctuation in formatting output.
X. Subroutines	
A. Module flowcharting	understand that flowcharts are easier to read when built through the modular system.
B. GOSUB	understand program efficiency by use of GOSUB.
C. ON . . . GOSUB	be aware of the purpose of ON . . . GOSUB.
XI. Graphics	understand the use of graphics in business applications. comprehend the use of each statement, including: Set, Reset, CHR$, Point, Clear, and Print tab.
XII: Arrays	
A. Dimension/Subscripts	understand when a dimension statement and subscripts are necessary in a program.
1. Variables 2. Constants	be aware that both constants and variables can be used as subscripts.
B. Sort routine	realize the importance of sort routines in business application programs.
XIII. String Manipulation	
A. String space allocation	understand the memory size allotted for strings and how to clear enough space in a particular system.
B. String comparison	understand that it would be necessary to compare strings rather than numerics.

ACTIVITIES

EVALUATION

Have students write and run programs with headings, using stubs and print using statements.

Explain to students the use of the tab in formatting output. Have students write and run programs using tabs.

Have students write and run programs using punctuation to format output.

Give students two flowcharts of the same problem, one plain and one in modules. Use payroll and prepare a module for each operation. Make a flowchart and code a solution in modular form.

Compare programs with GOSUBS to one without GOSUBS.

Explain the purpose of ON . . . GOSUB. Write a program using ON . . . GOSUB.

Write programs using each statement correctly.

Give a program that will run that is not subscripted, and have students enter the program and run it.

Give the same program that is subscripted for the students to enter and run.

Write and run a program using both variable and constant subscripts.

Illustrate a program necessitating a sort routine.

Have students write and run a program using a sort routine.

Give a program where memory space was not cleared. Conduct a general discussion concerning what is wrong with the program. Rewrite the program.

Have students write a program where it is necessary to compare strings.

OUTLINE OF CONTENT	OBJECTIVES
C. String operations	comprehend the use of system commands, i.e., Left$, Mid$, and Right$.
XIV. Numeric variables	
A. Integers	be aware of the usages of the different commands and the accuracy resulting from the use of each.
	know the implications of integer variables.
B. Single precision	understand the different commands to set the precision of different variables.
C. Double precision	understand the different commands to set the precision of different variables.
D. Type definitions	be aware of the different type definitions. For example: DEFDBL, DEFINT, DEFSNG, DEFSTR.
XV. Disk Operation	
A. TRSDOS overview	become aware of the necessity of an operating system to translate high-level languages.
B. TRSDOS commands	understand the use of the most common system commands.
C. Extended utilities	utilize the extended utilities of the particular system (clock, etc.).
D. Care of disks, tapes, and recorders	learn the techniques commonly used for proper care of media.
E. Backup disk	become proficient in preparing disks to be used with the existing system.
F. Disk Features	understand and use electronic files which are the lifeblood of business and industry.

ACTIVITIES	EVALUATION
Have students write a program where the use of these commands is necessary.	
Keyboard and run a program. Using the same program, declare each numeric variable an integer and run. (Payroll program)	***********
Instruct students that single precision is the normal way to run a program; unless, otherwise specified.	
Declare all numeric values double precision and run.	
Compare results on the three runs for difference in accuracy.	
List type definitions and explain use of each.	Give an objective test.
Using transparencies and the chalkboard, the teacher will illustrate the usage of "binary code" as it relates to translation.	Have students use binary to write a few commands.
Have students prepare programs necessitating the use of common system commands	Check to see if the program performs according to the stated problem.
Use machine demonstration to illustrate the proper technique in implementing the commands.	Use teacher observation to determine if students are successful in saving and loading programs.
Have students prepare a program and save it on tape and then on the disk; call for a directory and then clear space on the disk.	
Demonstrate the care of recorders using cassette/tape cleaners and electric demagnetizers.	Using proper equipment, students will erase and clean tapes and disks correctly. Evaluate.
Using tape and disk erasers, show the proper techniques to restore the media for reuse.	Use an objective test and have students demonstrate their knowledge of the do's and dont's of proper media care.
Give students a list of do's and dont's concerning usage and storage of disks and tapes.	
Demonstrate the proper sequence of steps in preparing duplicate disks and formatting disks, allowing more storage for programs and files.	Have students prove their proficiency by preparing blank disks for back-up disks and for formatting disks.
Using transparencies, machine demonstrations, and the chalkboard, show how files are built, retrieved, updated, stored, and deleted, and the necessary commands for their usage.	Evaluate, based on whether the desired results were obtained at each stage of the process.
Assign individual problems which require the use of a data file. The students will write the program, build the file, retrieve the file, update the file, store, and delete parts of the file.	

OUTLINE OF CONTENT	OBJECTIVES
G. Sequential file techniques	be aware of and understand the difference between indexing through a sequential technique and through a random technique.
H. Random access techniques	learn the advantages and disadvantages of each method.
XVI. Vendors' Software Products	
A. Purchase	become aware of the large quantity of prepared software available in the marketplace.
B. Utilization	gain experience in utilizing prepared software.
C. Modification	understand that it is unlikely that any purchased software will entirely fit the needs of the particular company. know the process through which changes are implemented.

Comments

These guidelines were prepared to be used with BASIC language. Basic language is a beginners' language and is one of the easiest to learn.

When the students begin writing programs, the teacher might want to start with a simple program such as an averaging or a payroll program, and let it become more complex as additional statements are added.

The best method of evaluation after the students actually begin to write programs is to determine if the program solves the problem correctly, and prints it in the desired format.

It is strongly recommended that the students have, as a prerequisite, one year of typewriting.

ACTIVITIES	EVALUATION
Explain the difference in a sequential and a random file and give the advantages and disadvantages of each. Proper commands will be presented for each method using tape for sequential files and disks for random.	Evaluate the students on whether they can build the respective files, and obtain a correct printout.
Have students build a sequential file and a random disk file.	
Have students search the library for examples of software packages available and give short oral reports concerning their findings. Also, explain the functions of the software packages and approximate price.	Evaluate oral reports.
Using purchased software, demonstrate loading techniques. The students, following directions given by the canned program, will carry out the objectives of the particular program.	Check to see if the students were successful in completing the program.
Have students take a particular business problem and format the expected output, listing all processes needed in the solution. The results of a purchased program will be evaluated in comparison to the stated needs of the students' program. The teacher will illustrate the process necessary to change the purchased program to satisfy the needs of the stated program.	Evaluate by having the students write an essay explaining the problems encountered with prepared software.

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Computers and Society

COMPUTERS AND SOCIETY

(Introduction to Data Processing)

GOAL: To provide the student with information and experiences that will help to develop an insight into computers and their utilization in modern times. It should assist the student in living and working in a computerized society.

OUTLINE OF CONTENT	OBJECTIVES
I. Careers	The Computers and Society student(s) will:
A. Title and job specifications	need to know the general specifications under each job title.
B. Quantity and quality of jobs available	become acquainted with the career opportunities available in information processing, and the necessary personal, physical, and educational requirements.
C. Personal, physical, and educational requirements	need to know the general demographic features of job titles.
D. Lifestyle	know the lifestyles associated with the different job levels.
II. Cybernetics	understand the interrelation of man and machines.
A. Machine limitations	dispel the notion that machines can think.
B. Human limitations	know where machines replace human frailties in reducing errors and accentuating speed.

ACTIVITIES	EVALUATION
Use Dictionary of Occupational Titles from the library to point out careers.	
Use VIEW material in the library for job openings and opportunities in Oklahoma and for specific information pertaining to personal, physical, and educational requirements.	*********
Consult Info Systems magazine as a source document.	
Obtain literature published by the United States Chamber of Commerce.	
Consult the Oklahoma State Employment Office.	
Order "Job Opportunities" from the Superintendent of Documents, Washington, D. C.	
Stress the mobility within the field that can be both an asset and a liability.	
Define and explain the term "hackers."*	
Have the students select one job which appears to be the most appealing to their future ambitions. In a well-written essay, have the students explain the qualifications they now have, the ones they will have to develop through their own self-discipline, and the ones they will have to obtain through some type of educational delivery system.	Grade the essays written by the students.
Tell the story of "Eliza," the amazing artificial intelligence simulation game, created by Dr. Joseph Weizenbaum.	
Discuss the basic psychological principles of the human mind (consulting any psychology book).	*********

*"Hackers" are the ones who make the new breakthroughs as to what the hardware is actually capable of producing. They are research people. They need the excitement of pitting their brains against computers, and they are computer addicts comparable to compulsive gamblers. "Hackers" are not good business programmers.

OUTLINE OF CONTENT	OBJECTIVES
C. Human capabilities	understand that it takes interaction between man and machines to increase productivity and thereby defray the cost of operating technical equipment.
D. Machine capabilities	understand that, as an end result, a computer can only do what man can do, but it is faster and more reliable under the proper environmental conditions.
III. Common Areas of Electronic Application	
A. Business	be given the opportunity to realize the common application of electronic equipment in accounting, management, and clerical areas.
B. Industry	realize that electronic equipment can be as simple as an electronic pencil sharpener or as complex as running a complete factory which employs manual labor.
C. Medicine	realize that diseases can be diagnosed faster and more accurately by the use of electronic equipment. Information may be maintained and retrieved more efficiently.
D. Education	become aware of computer-aided, computer-assisted, programmed instruction in the regular classroom (including aids to the handicapped).
E. Transportation	realize the necessity of prompt, accurate scheduling.
F. Government	realize the many-faceted phases of governmental usage from printing and sending form letters to planning a trip through outer space to Mars.
G. Entertainment	become aware of the range of electronic possibilities from a tic-tac-toe game on a hand-held computer to the wonders of Disneyland.
IV. Information Processing	become aware of the different areas of information processing including text processing, data processing, telecommunicating, electronic mailing, and reproducing copies.

ACTIVITIES	EVALUATION
Explain that computers can only solve problems that a human has done first, even going into the area of artificial intelligence, and that a computer can make a decision only after a program is written by humans.	
Have students list problems that they could solve with electronic equipment if they have the educational background and training.	Use check lists the students have compiled.
Illustrate, through the use of a micro-processor, a canned program and the results. Have students load the canned program and explain how it would be helpful in business applications.	Evaluate students' participation.
Take students on a planned field trip to the nearest computerized business.	Use check list for the field trip.
Invite an employee from a local hospital or clinic to explain how electronic equipment is used.	Use teacher observation to evaluate.
Show examples of educational programs.	
Make a bulletin board illustrating different uses of electronic equipment in transportation.	Student self-evaluation of the bulletin boards.
Have students read newspapers and business magazines to discover government uses of electronic equipment. Students will give an oral report on their readings.	Give objective tests.
Use games for purposes of emphasis.	
Make an oral report concerning a particular application in one area, going into as much depth as possible.	
Have students write a letter and show how it would be entered through a terminal.	Use teacher observation to evaluate.
Crunch numbers (math problems). Program will come up with one answer.	
Plan a field trip to the telephone company, IBM, or any company that is dependent on electronic equipment to function.	Evaluate by assigning essays. Have students explain the advantages and disadvantages of the new media used in information processing.
Invite a speaker from a company as a resource person to explain the benefits of electronic equipment.	

OUTLINE OF CONTENT	OBJECTIVES
V. Advantages and Disadvantages of Popular Languages	
A. Machine language	understand the common methods of data representation.
B. Assembly language	comprehend that assembly languages are low-level languages, and the student must have an in-depth knowledge of the system to which they apply.
C. COBOL	be aware of the advantages and disadvantages of one of the high-level languages of ANSI COBOL.
D. FORTRAN	understand the advantages and disadvantages of FORTRAN, the language of science and math.
E. BASIC	realize the many dialects of the BASIC language that change with each computer system.
VI. Input-Output Data	
A. Various input media	know the various media used as input in electronic systems.
B. Formatting of input	learn to format on-line and a card system.
C. Various output media data	learn the various output media used in the electronic systems.
D. Formatting of output	learn to format a business report.

ACTIVITIES	EVALUATION
Show computer output of microfische, computer output microfilm, and illustrations of how it has been enlarged (outdated records).	
Discuss the world awareness of eminent happenings made possible through satellite communications. Discuss the advantages and disadvantages of each.	
Teach the binary number system, octal and hexadecimal, and boolean algebra.	Give an objective test over machine language.
Give an example on whatever computer you have available. (Each machine has low-level language which can use shorter forms and do the same as high level, but is difficult to learn.)	Give an objective true/false test in which students would have to know the advantages and disadvantages of the four computer languages.
Illustrate and explain the four sections of a program; how it is machine independent and self documented, and the necessity for its length.	
Give the same program in FORTRAN and in COBOL to let students see the difference in the two. This will illustrate why COBOL is business oriented and FORTRAN is math/science related.	
Avail yourself of a micro-computer and illustrate a program.	
Explain or invite a resource person to explain and illustrate as much as is available of the common input media, as follows: card system, on-line keyboard, paper tape, hard disk, floppy disk, drums, voice, joy stick (light pen), mag card, microfilm, digiterizers (library function), and cassettes.	Give an objective test over formatting of input and output.
Obtain computer data cards and teach the differences in program, file, record, and field. Teach the same concepts on-line after teaching with data cards.	
Invite a resource person to explain and illustrate the six common output media available. These are printed reports, audio reports, plotted graphs, microfilm, visual display, and color display.	
Teach formatting of a printed report with special coding sheets for the particular system you have available.	
Obtain and show real printed output.	

OUTLINE OF CONTENT		OBJECTIVES
VII.	Software Documentation of the Program Cycle	learn the proper methods of software documentation which will lengthen the useful life of the program for many years and assist in program maintenance.
	A. English description of the problem	have an understanding of the problem to be solved.
	B. Format input	be able to describe input records.
	C. Format output	understand how to format the output to meet the needs of the user.
	D. Flowchart	learn the basic fundamental of flowcharting.
	E. Coding	be able to code solution to problems from micro-computer flowchart into whatever language is being used.
	F. Data dictionary	understand the importance of using a data dictionary.
	G. Listing of program	be aware of the importance of getting a symbolic listing of a program before running it.
	H. Listing of bugs	understand that each system has certain built-in bugs which are not worth the time and effort to remove.
	I. Listing of console settings	realize the difference between console operators and programmers.
	J. Listing of authorized personnel users	learn that most programs should not be available to all people in the business.
VIII.	Major Components of the Computer	become familiar with the basic hardware components of the computer which include the following: hardware for input, central processing units (CPU), and hardware for output.

ACTIVITIES	EVALUATION
Define software.	Give objective tests.
Verbally give the students a problem and have them write a clear, concise, and complete English description of the problem.	
Explain to students how the input style must fit the data to be used. Have students plan input for a problem.	
Give students a problem and have them plan an acceptable output.	
Using a template, teach the rudiments of flowcharting for a pre-written program.	
Have students code, from a micro-computer flowchart they have prepared, a subset of BASIC.	Give objective tests.
Define data dictionary. Give the students a problem and have them define variables, and make a data dictionary. Take a prepared program that does not have a data dictionary, and try to make one.	
Obtain symbolic listings of a program and explain the importance of it.	
Explain that all real programs have certain bugs listed that cannot be removed. Obtain a listing of a program, containing bugs, that has been run successfully.	
Explain to the students that console operators know how to run the equipment and the necessary settings, but are not programmers.	
Explain to students that only authorized personnel should be permitted to use programs. Look for articles illustrating incorrect use of computers by unauthorized personnel.	Give objective tests.
Define hardware.	Give objective tests covering basic components.
Draw diagrams on the chalkboard or use transparencies illustrating and explaining the process involved from input to output.	
Bring in a micro-computer, if possible.	
Take students to a large system for a demonstration of operations.	
Have students list the four basic components and explain the use of each.	

OUTLINE OF CONTENT	OBJECTIVES
IX. Social Implications of the Business Use of Electronic Equipment	become aware of the social implications of the electronic system.
A. Benefits to business by lowering costs and increasing productivity	understand the benefits to business by use of electronic equipment.
B. Benefits to individuals from personal computers in personal and business use	become aware that personal computers are very popular and useful.
C. Non-business areas	become knowledgeable of non-business uses of computers.
D. Security	become aware of the vast amount of classified information stored on computers.
E. Invasion of privacy	realize that invasion of privacy is a real threat to personal rights.
F. Exchange of mailing lists	understand that companies exchange or sell their mailing lists.
G. Lack of personal contact	know that much of our business is now conducted by number.
X. Future of a Computerized Society	become aware that life will be affected drastically by electronic equipment in the future.
XI. High Points on the Road of Today's Technology	understand that the concept of modern technology was fully formed in antiquity, e.g., abacus, punch card system, difference machine, tabulating machine, ENIAC (vacuum tubes, transistors, microminiature circuitry, bubble memory, etc.).

ACTIVITIES	EVALUATION
Assign current events covering recent technological advancements in business or government agencies. Obtain costs and figures showing increase in cost of labor and decrease in cost of equipment over the last ten years. Consult Nations Business published by the Chamber of Commerce, Washington, D. C. Explain ways in which computers can be used in the home. Example: recipe file, Christmas list, timer, library usage, etc. Conduct a planned field trip to any governmental agency with applicable equipment. Have students research magazines and newspapers, or obtain information from other sources concerning security violations. Discuss real cases of privacy violations. Have the students find examples in newspapers or magazines. Bring samples of junk mail. Keep a record of how many pieces of junk mail each family receives over a period of one week. Explain national identity loss (social security numbers, checking account numbers, etc.).	Evaluate by having the students write an essay explaining how the computer has affected them as individuals. If they cannot do this, write how it has affected their families.
Have students read and discuss science fiction books and movies. Conduct brainstorming activities on the use of the computer in our society. Conduct class discussions about future activities of the many uses of the computer. Have students role play an evening at home with their personal robot.	Evaluate by having students write an essay covering the following: Of all the ideas that have been presented, list six that you believe will come to pass in the next ten years and tell why.
If possible, obtain an abacus and show students how to use it; if this is not possible, show them a picture of an abacus.	
Have students collect pictures, posters, cartoons, etc., to make a bulletin board showing people involved in major steps of the development of modern technology. Obtain an old film from the telephone company for viewing.	Evaluate by having students list major contributions of each inventor on the road to today's computerized society.

Economics

ECONOMICS

GOAL: To provide the students with economic concepts that will enable them to collect and analyze data as an aid in reaching reasonable solutions to economic problems.

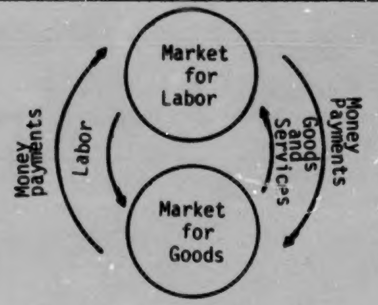
OUTLINE OF CONTENT	OBJECTIVES
I. Understanding the Importance of Economics	The Economics student(s) will:
A. Historical background and evolution of economic system	develop an understanding of the historical economic concepts.
1. Theorists	
a. Adam Smith. "Father of Modern Economics", specialization, and division of labor.	
b. David Ricardo. Felt that technology would remain constant.	
c. John S. Mill. Formulated the Doctrine of Necessary or Minimum Profits.	
d. Alfred Marshall. Alternatives/arguments to the Law of Supply and Demand.	
e. Thomas Malthus. Principles of Population, arithmetic/geometric progression.	
f. John Maynard Keynes. The multiplier.	
g. Francois Quesnay. Enterprise backed by capital.	
h. Thornstein Veblin. Theory of the Leisure Class, conspicuous consumption.	
i. Henry Ford. Founder of assembly line production.	
j. Eli Whitney. Inventor of the concept of interchangeable parts--army guns.	
k. Ernst Engle. Engle's Law.	
l. Karl Marx. Founder of modern communism.	
m. Milton Friedman. Free to Choose series, contemporary economist.	
B. Understanding the different systems	comprehend the nature of a free versus a controlled economy.
1. Capitalism (free enterprise)	
2. Socialism (partly controlled)	
3. Communism (controlled)	

ACTIVITIES	EVALUATION
Discuss briefly and/or highlight each chapter before having the students read the chapter.	Give a test requiring students to match name of philosopher and concept.
Direct each student to read the chapters and other related materials.	Assign brief essays on one or more philosophers.
Assign additional research on philosophers and their concepts.	Evaluate students' participation in class discussions/activities.
Ask students to identify concepts working in economic processes today.	
Have students role play an assembly line simulation.	
Assign research and have students simulate economic situations similar to the type they are researching.	Evaluate class participation.
Prepare a comparative chart of the three types of systems.	Evaluate assigned work.
Have students research to make a comparison of the scarcity of consumer products from one system to another; e.g., the USSR produces very little or no chewing gum.	
View a film on other systems.	
Invite a World History teacher to speak to the class.	

OUTLINE OF CONTENT	OBJECTIVES
C. Goals of the American Enterprise System	gain an understanding of the goals of a free society and a free enterprise system.
D. Why study Economics?	develop an understanding of what economics is. gain an understanding of the economical structure of the U. S.
E. Understanding needs and wants	differentiate between needs and wants.
F.. Problems all economies face 1. What to produce 2. How to produce 3. Who will produce 4. For whom 5. Depreciation/deterioration factor	examine and discuss the problems that all economies face.
II. Production of Goods and Services	
A. Factors of production 1. Land--rent 2. Labor--wages 3. Capital--interest 4. Management--profit 5. Government--taxes	recognize and understand the factors of production.

ACTIVITIES	EVALUATION
Prepare a scrapbook showing comparison/contrast of the three systems.	
Have students prepare a chart listing key points for identifying and comparing the free enterprise system.	Write a brief paper on the goals and functions of a free enterprise system.
Discuss the importance of the following economic objectives: stable prices, high wages, free trade, competition, conservation, stability of income, technological advancement, productivity, etc.	Evaluate students on an essay test.
Give pre/post tests and use them for helping students realize gain in understandings.	Evaluate according to depth of students' understanding of economic issues--cause/effect problems.
Assign current publications for critiquing.	
Prepare and conduct a survey of key questions to ask around school. Discuss: Did economic students demonstrate a better understanding than other students?)	
Categorize a list of needs and wants.	Given a typical list of needs and wants, have students classify as to correct category.
Prepare a poster board illustrating needs and wants which are appropriate to the age of the student.	
Prepare a poster board or bulletin board showing needs/wants; give dollar figures to use for relevant comparisons of cost.	
Prepare and discuss hours that must be worked at various occupations to be able to afford the needs and wants illustrated on the poster board.	
Have students serve as representative of foreign countries in a panel discussion of economic problems.	Evaluate the results of an essay assignment on key economic problems.
Prepare a market survey for a real of hypothetical product. Sample survey is as follows: 1. Do you have product X? 2. Do you engage in comparative shopping? 3. Did you compare prices $____ to $____ for it? 4. How many in your family will use product X? (Add as many other questions as you need to have answered.)	Evaluate the presentation of oral and/or written interpretation of the survey.
Invite local business persons to visit the class and discuss how factors of production are organized in his/her business.	Evaluate student participation in discussions. Write a brief essay on the formation of capital. Give an objective test based on class discussion.

OUTLINE OF CONTENT	OBJECTIVES
B. Flow of spending and price determination	gain an understanding of the flow of income and the mode of production.
C. Price determination	demonstrate an understanding of the law of supply and demand.
1. Supply and demand 2. Profit motive 3. Government controls	gain an understanding of the profit motive.
	gain knowledge and understanding of government controls, and be able to discuss pros and cons.
D. Business organization 1. Single proprietorship 2. Partnership 3. Massachusetts trust 4. Joint venture/syndicate 5. Corporation 6. Cooperatives	identify the types of business organizations by function and purpose.
E. Kinds of markets 1. Monopoly 2. Oligopoly 3. Near-perfect competition 4. Monopolistic competition	identify the kinds of markets by function.
F. Types of combinations 1. Horizontal	develop an understanding of the three types of business combinations.

ACTIVITIES	EVALUATION
 Market for Labor Market for Goods Money Payments Labor Goods and Services Money Payments	Evaluate class participation. Evaluate by assigning a short essay on the interaction of market, money, goods, and labor.
Use a commodity of your general locality such as corn, wheat, tobacco; plot a supply and demand schedule.	Evaluate students' understanding and interpretation of graph and supply/demand chart.
Obtain a prospectus from a business and prepare a graph showing gross income, the cost of operation, the corporate income tax, and net profit of the past year.	Evaluate student on his/her understanding and application in performing classroom activities.
Invite a representative from a consumer protection agency or a local business person whose business is affected by controls.	
Have a debate on the pros/cons of government control.	Evaluate students critique of debate.
Set up a schedule of supply/demand using products or something of interest to the students, e.g., prices of stereos, computer games, etc.	
Direct students in design and construction of a bulletin board comparing types by organization and function.	Evaluate by giving students a set of key descriptors and having them classify by function and type.
Plan a field trip and/or obtain information from the Secretary of State's office to learn the process involved in incorporating a business.	Evaluate students' oral responses to class discussion and questions on business organization.
Design forms and organize a hypothetical partnership.	
Survey local businesses as to type--function, etc., and make an oral presentation.	
Invite an officer from a joint venture or syndicate to speak to the class.	
Identify cooperatives in the area and give the purpose of organization.	
Direct students in preparing and participating in a debate on the issue "American business is becoming increasingly more monopolistic".	Evaluate on oral performance of debate and report(s).
Have the students use the Reader's Guide to Periodical Literature as a reference, and research an article about a recent example of private monopoly practice and its outcome.	Evaluate the organization and presentation of a report on markets.
Have students prepare a visual display illustrating/comparing types of combinations.	Evaluate a simulation of one or more types of organization.

OUTLINE OF CONTENT	OBJECTIVES
2. Vertical 3. Conglomerate	
G. Methods of combination	recognize the methods of business combinations.
1. Merger/Amalgamation 2. Interlocking directorate 3. Community of interest 4. Holding company	
III. Government Finance and Taxation	
A. Taxation	acquire an understanding of our tax system.
B. Finance	acquire an understanding of government income and expenditures.
IV. Measuring Economic Performance	
A. Gross National Product--sum total of all goods and services produced in one year.	demonstrate an understanding of the Gross National Product.
B. Index	demonstrate the ability to measure price level changes using price index numbers.
C. Business cycles	identify the phases of business cycles.
D. Inflation/deflation/recession/ depression	recognize the conditions existing in inflation, deflation, recession, and depression.
E. Productivity: output per man hour	gain an understanding of the work ethic, technology, and the need to produce.
V. The American Worker	demonstrate the ability to look up and analyze statistical data on employment and unemployment.

ACTIVITIES	EVALUATION
Have students research local businesses and identify the type of combinations used.	Evaluate students' depth in responding.
Direct library research and assign oral presentations.	Evaluate by giving students a list of names of companies studied, and having them identify the methods of combination.
Prepare a scrapbook to include all the different types of tax forms that you can locate and write an explanation to accompany each form.	Evaluate scrapbooks.
Prepare a series of pie charts which show the sources of income and the sources of expenditures for your local, state, and federal government. Have students display and give an explanation of their source(s) of information.	Evaluate students' participation. Evaluate by giving students a list of incoming and outgoing expenditures, and having them classify the expenditures as to the appropriate government level which is affected.
Draw a chart illustrating the circular flow and label each step involved.	Evaluate by asking students to summarize, in one paragraph, an article concerning GNP to be published in the school newspaper.
Read a current magazine article forecasting GNP for the coming year.	
Prepare a consumers' price index using current prices.	Evaluate students' ability to figure index numbers.
Draw and label the phases of business cycles.	
Have students draw a pictorial chart of business cycle activity in the U. S. for the past 50 years	Evaluate by having students prepare and label a graph illustrating the phases of business cycles.
Have students collect information concerning prices versus average incomes for five to ten year spans.	Evaluate by having students prepare a brief summary of their findings.
Using the impact of technology as the focus, compare the work output now versus 15 to 20 years ago. Discuss the following: microcomputers, calculators, farm machinery, etc.	Evaluate students' participation in project.
Discuss population increases in the U. S. and compare with increases in India. Ask the students to write a brief paper on oil and food shortages. Discuss natural resources and possible shortages.	Evaluate by assigning a problem and having students expand the problem using both geometric and arithmetic progression.
Have students prepare graphs illustrating arithmetic/geometric progression.	Evaluate by assigning an essay question on the philosophy of Thomas Malthus versus today's problems.
Have students collect labor force data from your local area.	Evaluate by having students interpret data on employment and the labor force.

OUTLINE OF CONTENT	OBJECTIVES
A. Labor Force B. Employment/unemployment	demonstrate the ability to look up and analyze statistical data on employment and unemployment.
C. Organized labor (unions)	demonstrate the knowledge of the historical background, purpose, and function of labor unions.
D. Collective bargaining	understand the steps and purpose of collective bargaining.
VI. The Monetary System	
A. Money	define functions and characteristics of money.
1. Definition, characteristics, functions	
2. Circulation and velocity	calculate mathematical problems relating to the circulation and velocity of money.
3. Creation and destruction	demonstrate knowledge of the process involved in the creation and destruction of money.
B. Banking 1. Definition 2. Central 3. Commercial	identify by purpose, function, and organization the differences between central and commercial banking.
C. Federal Reserve System 1. Organization 2. Purpose 3. Regulation of the economy a. Open market committee b. Reserve requirement c. Margin requirement d. Discount rate	demonstrate understanding of the organization, purpose, and function of the Federal Reserve System.
D. Fiscal policy	understand the nature of government regulations by taxing and spending.

ACTIVITIES	EVALUATION
Have students collect unemployment data.	Evaluate students' participation in class projects.
Contact local union headquarters for speakers, resource materials, etc.	
Direct a survey of local companies (union and non-union)	
Contact the local labor relations board for information.	
Have students role play the steps of collective bargaining.	
Collect different denominations of federal reserve notes and discuss similarities and differences.	Give a test using problems on circulation and velocity.
Direct a dramatization on obtaining needs/wants by bartering	Evaluate students' understanding of the importance and need for a money system over bartering by assigning an essay.
Arrange a field trip to a local federal reserve bank brach to view money ready for circulation and money sorted for destruction.	
Have students view a film from the Federal Reserve System.	
Invite a banker to discuss banking and bank controls.	Give an objective test.
Discuss electronic banking.	Evaluate students' participation.
Have students prepare a pictorial of the route a check travels from the time it is written, cleared, and back to the original writer.	Evaluate pictorial displays.
Prepare a pictorial of the creation, circulation, and destruction of money.	
Discuss the federal reserve banks and their role in controlling the economy.	Assign an essay on: Relationship of the Federal Reserve and interest rates. Clearing house activities. Comparisons/contrasts in relationship of central versus commercial banking systems.
Check the newspaper for articles relating to increases and decreases in interest rates.	
Discuss how interest rates influence one's spending patterns.	
Arrange a field trip to the local libray, mayor's office, or university library, to view the Federal Register and learn what legislation is in process.	Evaluate students' ability to identify sources of tax revenue and their need.
Have students discuss with parents, income versus income tax.	
Note: Review Federal Reserve literature catalog.	

OUTLINE OF CONTENT	OBJECTIVES
VII. Personal Economics	
A. Employment 1. Career decision-making a. Educational requirements b. Interest and aptitude	gain insight into the inter-relationship between interest, aptitude, and educational requirements in making a vocational decision.
B. Planning and spending income 1. Budgeting 2. Insuring 3. Saving and investing	gain an appreciation and understanding of income management.
VIII. International Economics	
A. World trade 1. Buying and selling between nations 2. Making payments between nations	gain an understanding of the world market.
B. World Bank	recognize the function and purpose of the World Bank.

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ACTIVITIES	EVALUATION
Have students prepare a job survey.	Evaluate written job surveys.
Invite a speaker from an unemployment agency to discuss careers.	
Have students prepare a budget.	
Have an insurance representative visit the classroom to discuss common types of insurance.	Give a teacher-prepared test.
Show NOW Corporation materials (filmstrip and/or worksheets).	Evaluate students' participation in class activities.
Invite a securities counselor to discuss investing.	
Invite a personal finance consultant to visit the class and discuss personal budgeting.	
Have students check publications for current information on world trade.	Evaluate by having students give a short, written essay on the importance of world trade.
Have students view a film on world trade and discuss.	
Have students prepare a booklet with collected clippings on world trade.	
Assign library research about the historical background of the World Bank.	Evaluate students' participation and oral reports.
Refer to the almanac for current data on the World Bank.	Evaluate by assigning a written essay on the organization and function of the World Bank.
Make a poster showing national headquarters and illustrate what countries belong to the World Bank.	
Make a chart showing the functions of the World Bank.	

General Business

GENERAL BUSINESS

GOAL: To study the role and function of business in our free enterprise system with empahsis on what everyone should know in order to be effective as a consumer, worker and citizen.

OUTLINE OF CONTENT	OBJECTIVES
I. Role of Business in our private enterprise society	The General Business student(s) will:
A. Types of business ownership B. The role of management C. The role of labor D. The role of government E. The type of business as determined by structure (service, merchandising, manufacturing, extracting, etc.)	develop an understanding and appreciation of the importance of the role that business plays in our private enterprise system.
	develop an understanding of the composition of the different types of businesses and be able to compare and contrast their similarities and differences (sole proprietorship, partnership, corporations, cooperatives).
	develop an understanding of the inter-relationship of management, labor, and government in the operation of businesses.
	be able to classify business according to the type of activities they perform.

ACTIVITIES	EVALUATION
Discuss what America would be like without our free enterprise system (total government control).	Evaluate by teacher observation.
Discuss briefly how the American Free Enterprise System (Capitalism) compares with other economic systems (Communism, Socialism, etc.).	
Discuss the composition of the basic types of businesses and compare and contrast their similarities and differences.	Evaluate by class participation.
Select a panel composed of representatives from sole proprietorships, partnerships, corporations, and cooperatives to discuss the activities of the businesses they represent followed by a question and answer session.	
Have students collect information from news sources concerning the regulation of busineses by government and present an oral or written report. Invite a representative from the Environmental Protection Agency to discuss government controls.	Give an objective test.
Have students, in a well-written essay, explain how society will be affected when one of the automobile industries signs a new contract granting a significant increase in wages and fringe benefits. Areas affected could include the cost of the product itself, wages in other industries, etc.	
Discuss how good management practices affect society as a whole. For example: when business prospers, society prospers.	
Prepare a bulletin board that categorizes business according to the type of activities they perform, e.g., extracting--coal mining, oil wells, lumber business, etc.; merchandising--retail stores, wholesale outlets, etc.	Use essays to evaluate.

OUTLINE OF CONTENT	OBJECTIVES
II. Factors that have an impact on the individual, business, and society	
A. Our tax system	become familiar with basic income tax laws, recognize the necessity of taxes and the services financed through tax programs.
B. Government agencies	become familiar with the more prominent government agencies which regulate and provide services (Food and Drug Administration, Consumer Protection Agency, Social Security Administration, Environmental Protection Agency, State Corporation Commission, etc.
C. Communication and transportation	gain an awareness of the different methods of communication.
	recognize the purposes and advantages of mass communication for the consumer and business.
	know the different methods of transportation.

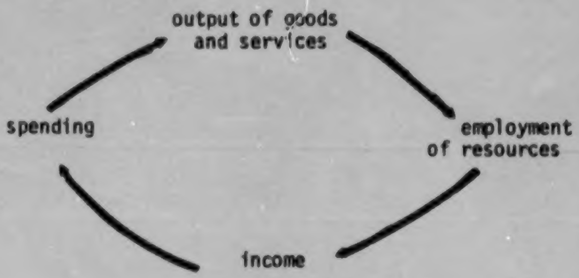
ACTIVITIES	EVALUATION
Have students list and discuss the sources of revenue for the federal. state, and local governments, e.g., federal--gasoline, income; state--property tax, sales tax; local--property tax, sales tax.	Evaluate income tax workbooks and tests.
Order "Understanding Taxes" packet from the Bureau of Internal Revenue (free). Explain simplified federal income tax procedures. Have students complete the workbook, including the test and crossword puzzle.	
Conduct a bulletin board project by having each student bring a picture or news item illustrating a service provided through taxation. Each student should tell whether the service is financed by local, state, or federal taxes or a combination thereof.	Evaluate students' participation in bulletin board project. Give an objective examination over the students' understanding of our tax system.
Have students find the sources of revenue for your local school district.	Notice class participation and attentiveness.
Obtain and show various filmstrips from different agencies describing services provided by the agencies. Follow with a class discussion.	
Have students gather information from various news sources concerning specific services provided or regulations adopted or enforced by government agencies. Have a class discussion regarding materials collected.	
Have students gather pictures and prepare a collage illustrating the various methods of communication.	Evaluate student participation in preparation of collage.
Have students compare the cost of sending a message by various methods of communications, e.g., telephone, mail, telegraph, etc.	Evaluate students' preparation of list of the purposes and advantages of mass communication.
Obtain appropriate films from Southwestern Bell Telephone Company.	Evaluate student attentiveness to class discussion and film presentation.
Have students prepare a spontaneous list of advertising slogans. (This can be a competitive event.)	Evaluate written assignments.
Discuss the purposes and advantages of mass communication for the consumer and busines, e.g., recalling of faulty merchandise, providing consumer with product information, increasing sales by advertising, etc.	
Discuss the various methods of transportation.	

OUTLINE OF CONTENT	OBJECTIVES
D. Consumer decisions in the marketplace, business, and society	become aware of the effect that wise consumer decision-making has on the total economy.
	develop better skills necessary for making wise decisions in the marketplace, business, and society.
E. Insurance	acquire a working vocabulary of insurance terminology.
	realize the important role that insurance plays in our total economy.
(1) Automobile insurance	
	demonstrate an understanding of the different kinds of automobile insruance coverage available.

ACTIVITIES	EVALUATION
Have students plan the most economical method of shipping a 50 lb. package from Oklahoma City to San Francisco. Prepare a chart showing cost comparison of each method considered.	
Write an essay depicting how our lives would be affected, if all methods of public transportation were terminated.	
Invite a representative from an airline company to speak to the students concerning public transportation.	
Discuss the effect that buying or not buying a car at high interest rates has on the total economy. For example, buying a car provides jobs; not buying a car creates unemployment, leads to recession; and/or discuss the effect of "keeping up with the Joneses."	
Divide the class into groups (three to five members per group) and instruct them to report on the effect that buying or not buying an item has on the total economy. Have the group leader report findings.	Evaluate attentiveness and class participation in group activities.
Ask the students to prepare an oral or essay report concerning the beneficial effect that wise consumer decision-making has on them. Possible sources of information: Consumer Report (magazine), Better Business Bureau (pamphlets), newspaper and magazine articles, TV presentations, consumer information from private companies, etc.	Administer objective test. Include questions concerning the effect that wise consumer decisions have on the total economy.
Show a film on wise consumer buying. Possible sources of films: Better Business Bureau, Proctor and Gamble, etc.	
Have students prepare flash cards of insurance terms.	Give a pretest and posttest covering insurance terms.
Discuss the vastness of the holdings of insurance companies and the services that they provide in addition to providing protection.	
Discuss the factors that influence automobile insurance rates: (1) Age, (2) Driving record, (3) Grades, (4) Driver training, (5) Location of residence, (6) Lawsuits, etc.	
Invite a representative of an insurance company to discuss automobile insurance.	
Discuss the possible effect that a large judgment (payment) could have on insurance rates.	

OUTLINE OF CONTENT	OBJECTIVES
(2) Home insurance	understand the importance of having home insurance.
(3) Life insurance	be able to comprehend the functions and purposes of different types of life insurance (whole, term, group, endowment, etc.).
(4) Health insurance	know the importance of health insurance, cost of premiums, types of coverages included in a typical policy, etc.
(5) Income security	develop an understanding of income security options available to the individual.
F. Economic system	
(1) Economic needs and wants	understand the difference between needs and wants. For example: needs--those things that we must have to survive; wants--things we can live without.
	develop a comprehension of the impact of needs and wants on our economic system.
(2) Production of goods and services (Factors of production)	understand the essential role the three factors of production play in producing goods and services.

ACTIVITIES	EVALUATION
Have students estimate the replacement value of a home (including contents) that has been completely destroyed in a fire.	Give an objective test. Students should be able to name at least ten of the perils covered in a comprehensive homeowner's policy.
Discuss with the students the perils that are covered in a comprehensive homeowner's policy.	Administer an objective test covering the types of insurance.
Invite an insurance representative to discuss: types of insurance and what each covers; how rates are determined (Actuary Tables). Ask an insurance agent to prepare a short term and a whole life policy for a typical high school student. Have each student select the policy that best suits him/her and explain why.	
Have students obtain information concerning hospital costs, doctors' fees, ambulance costs, and the costs of other health related services. Discuss the cost of health care and the need for health insurance.	Give an objective test covering the need for health insurance, basic types of health insurance, and ways of obtaining health insurance.
Discuss the basic types of health insurance (hospital, surgical, regular medical, major medical, and comprehensive major medical).	
Discuss ways of obtaining health insurance (individually, group, Medicaid, and Medicare).	
Discuss the different types of income security plans, stressing that some are financed solely by the employee, some are financed solely by the employer, and others are co-financed. For example, employee pays--retirement plans, annuities, salary protection; employer pays--workmen's compensation, state unemployment, retirement plans; co-financed--FICA, retirement plans.	Administer an objective test. Students should be able to recognize the different types of income security by definition.
Have each student make a list of his/her needs and wants, e.g., needs--food, clothing, shelter; wants--TV, toys, etc.	Evaluate lists and attentiveness to discussion.
Lead the students in a brainstorming session concerning the items listed as needs and wants.	
Discuss what life would be like if there were no luxury items available.	
Have students select a simple manufactured product and list the factors of production involved, e.g., a leather purse: materials--cowhide, metal snaps, zippers, nylon, thread, etc.; labor--equipment operators, seamstresses, inspectors, etc.; capital--sewing machines, cutters, cash, etc.	Evaluate the tests submitted by the students.

OUTLINE OF CONTENT	OBJECTIVES
(3) Economy of the circular flow	achieve an understanding of the circular flow of the economy.  output of goods and services employment of resources income spending
(4) Labor in our economy	develop a realization that labor and management are partners in production. gain an understanding of the different kinds of labor unions and their impact on the economy.
III. Money management	
A. Practical money management (planning, budgeting, and spending)	develop an understanding of the distinctions between planning and budgeting. demonstrate a comprehension of the procedures to follow in planning, budgeting, and spending.

ACTIVITIES	EVALUATION
Explain the significance of the circular flow of the economy.	Evaluate student attentiveness and participation in class discussion.
Have students draw and supply the proper captions for a circular flowchart of the economy.	Collect charts and apply grades.
Discuss the effect that a new wage and fringe benefits agreement has on the total economy.	
Have students research the history of labor unions in America and union-related laws. Prepare a written report of findings.	Evaluate written reports.
Lead students in a brainstorming session concerning the three basic elements of money management (planning, budgeting, and spending).	
Divide the class into groups (three to seven members per group) and assign a purchasing activity to each group. For example: GROUP 1 Purchase a Car Consider 1. Insurance 2. Tags--taxes 3. Monthly payments 4. Cost of fuel 5. Alternative financing GROUP 2 Purchase a House Consider 1. Insurance 2. Taxes 3. Monthly payments 4. Utility costs 5. Closing cost 6. Alternative financing GROUP 3 Purchase Furniture Consider 1. Time to buy 2. Available financing 3. Sales tax 4. Extended warranties 5. What to buy GROUP 4 Purchase Appliances (major and minor) Consider 1. Time to buy 2. Available financing 3. Sales tax 4. Extended warranties 5. What to buy	Observe students' attentiveness and participation in group activity.
Assign a student to record data on the chalkboard. Have group leaders supply cost information. Information needed: total cost, required down payment, and total monthly payments.	

OUTLINE OF CONTENT	OBJECTIVES
B. Banking services	understand the banking services that are available, i.e., checking, savings, safety deposit boxes, notary services, lending, trust planning, etc.
C. Using credit wisely	understand the need for borrowing and buying wisely.

ACTIVITIES	EVALUATION
Have the recorder determine the total cost, required down payment, and monthly payment for all purchases.	
Prepare a budget that will facilitate the above plan as well as living expenses, savings, unexpected emergency expenditures, etc.	Evaluate each budget.
Figure a budget to determine how many items of the above groups a person would be able to afford given a monthly salary of $1,200 (net pay).	
Have students prepare a list of all income and expenditures for a one-week period and prepare a personal income statement to evaluate spending habits.	Evaluate income statements.
Obtain the "You and Your Community Bank" filmstrip and workbook packet.	Evaluate student attentiveness and participation in classroom activities.
Assign part or all of the assignments in the workbook after the students have viewed the filmstrip.	Evaluate workbook assignments.
Have students complete a cost comparison survey of banking services. For example: checking accounts, lending charges and interest rates, safe deposit boxes, savings, etc.	Administer teacher-made objective test over terminology related to banking services.
Tour a local bank, if possible.	
Have the students compare the cost of borrowing $500 from different lending insitutions, e.g., banks, finance companies, savings and loan companies, credit unions, etc.*	Evaluate attentiveness and participation in classroom activities.
Instruct the students to determine the cash price vs. the installment price of a given item.*	Give an objective test over credit terminology, the factors that contribute to the unwise use of credit, and their consequences.
Compare the amounts and type of security needed to secure a $1,000 loan.*	

Discuss the disadvantages of using credit unwisely and the factors that contribute to the unwise use of credit and their consequences. For example:

Factors	Consequences
Peer pressure	Bankruptcy
Impulse buying	Judgment
Failure to budget	Repossession
	Garnishments

*Any of the above activities can be carried out as an individual or as a group.

OUTLINE OF CONTENT	OBJECTIVES
D. Savings and investments	become aware of the importance of saving and wise investments.
	understand the different types of savings and investment programs available through banks, savings and loans, insurance companies, stocks and bonds, etc.
	realize there are other types of investments in addition to the more conventional types listed above.
IV. Career Development	
A. Analyzing yourself	develop an acquaintance with the various aspects of self-evaluation, including mental ability, physical abilities, personality and interests, and scholastic achievement.
	become more aware of their limitations while maintaining their self-image.
	make a tentative career choice.
B. Learning about careers	become aware of the careers, opportunities, available in their selected areas.
C. Landing a job	develop an awareness of the purpose of a good employment portfolio, including cover letters, resumes, letters of recommendation, and certificates of achievement.
	learn to correctly complete an application form.
V. Preparing income tax returns	gain a basic understanding of income tax terminology and procedures, e.g., W-2 and W-4 forms, exemptions, deductions, tax tables, and personal income tax returns.

ACTIVITIES	EVLUATION
Discuss the effect that the frequency of compounding interest has on savings.	Observe student attentiveness to class discussion.
Discuss the minimum investment needed to obtain a higher interest rate, certificate of deposit, treasury bonds, etc. In conjunction with this discussion, cover time factors and penalties for early withdrawals.	
Invite a resource person to discuss investment opportunities in gold, silver, precious gems, antiques, rental properties, etc. Have the students write a brief essay summarizing the information provided by the speaker.	Evaluate the essays.
The following activities are suggested as a means of self evaluation: 1. Arrange for students to make an interest survey. 2. Allow students to examine their aptitude scores from previously completed aptitude and achievement tests. 3. Encourage students to evaluate their own performance in school. 4. Ask students to think about activities they are physically unable to perform. 5. Have each student select an occupational area that best fulfills the results of their self evaluation.	Evaluate student attentiveness and participation in self-evaluation activities.
Have students research their occupational choice in the school library and from other sources. Sources of information: Occupational Outlook Handbook, Encyclopedia of Careers and Vocational Guidance, Federal Career Directory: a Guide for College Students; United States Civil Service Commission, local business people, trade associations, professional societies, etc.	
Have students prepare a written report concerning their career choices after the teacher gives approval of their career choice.	Grade written reports for completeness and accuracy.
Discuss and illustrate the preparation of a portfolio.	Administer a test concerning the contents of a portfolio.
Have students complete an application form for his/her career choice.	
Obtain the "Understanding Taxes" packet from the Bureau of Internal Revenue.	Grade "Understanding Tax" workbook exercises.

Secretarial Procedures and Office Procedures

SECRETARIAL AND OFFICE PROCEDURES

GOAL: To develop efficient stenographers and secretaries who can integrate and correlate all the related secretarial and general office skills and knowledges previously learned as well as new skills and understandings which prepare the students for employment or further study.

OUTLINE OF CONTENT	OBJECTIVES
I. Preparation for a Secretarial or Stenographic Career	The Secretarial Procedures student(s) will:
A. Job opportunities	become acquainted with the types of jobs included in the secretarial or stenographic occupations area, the type of training needed, and career opportunities available.
B. Duties and responsibilities	identify duties and responsibilities common to most offices.
C. Confidentiality of oral and written information	know the importance of the confidentiality of oral and written communications and other information that should remain confidential.
D. Interests and abilities	recognize that interests and abilities need to be compatible with their career choice.
E. Basic office skills	identify basic skills common to most offices.
F. Business behavior and personal grooming	recognize the necessity of appropriate business behavior. become aware of appropriate personal grooming for the business office.
G. Using reference materials	become familiar with various references useful to businesses.
H. Organizing the work area	realize the importance of an organized work area and efficient time management.

ACTIVITIES	EVALUATION
Read want ads in newspapers; invite professional business people to speak to the class concerning career opportunities in their respective areas.	Critique activities for effectiveness.
Conduct planned field trips.	Use teacher observation.
Define "responsibility"; define "duty"; and discuss the importance of each	Give pretests and post tests.
Invite someone currently employed in office work to discuss duties and responsibilities of office workers.	Assign essay and objective tests.
Conduct a discussion of the consequences of breaking confidences, using hypothetical cases.	
Use a checklist to identify interests.	Use checklists.
Conduct career testing through school counselor or employment office. Invite counselor to discuss school testing procedures.	
Conduct a survey of local offices, asking them to identify the basic skills used in each office; and compile a list of duties common to all offices surveyed.	
Sponsor a "dress for the office day."	Utilize student self-evaluation.
Invite a fashion consultant to discuss personal grooming.	
Discuss good and bad business behavior.	
Use role playing to illustrate good and bad business behavior.	
Prepare a questionnaire requiring use of reference materials.	
Administer timed drills, locating information in various reference books.	
Conduct exercises using secretarial reference manuals.	
Set up one work station as a model work area, including drawer arrangement, etc., to illustrate good organization; then have each student organize his/her own work station following the model.	

OUTLINE OF CONTENT	OBJECTIVES
I. Work habits and positive attitudes	become aware that positive attitudes are contagious. recognize that good work habits contribute to worker efficiency.
J. Reading and listening skills	recognize the importance of good reading and listening skills.
K. Management	become aware of the importance of work flow and human relations management.
L. Business ethics	realize the importance of good business ethics in careers.
M. Preparing the office and planning the work for the day	become aware that they may be responsible for certain activities necessary for preparing the office for the day, such as tidying the office area, organizing the executive's desk, preparing refreshments, etc. learn to prioritize the day's work activities according to importance.
II. Secretarial or Stenographic Activities	
A. Taking dictation and transcribing	
1. Shorthand	further develop and refine speed in verbatim and office style shorthand dictation.
a. Verbatim dictation	
b. Office style dictation	

ACTIVITIES	EVALUATION
Use a checklist for follow-up.	
Illustrate good time management and motion economy; use timed drills to encourage students to develop efficient procedures.	
Demonstrate proper care and preventive maintenance of equipment; require students to show proficiency in this area.	
Lead the class discussion of positive mental attitudes and desirable and undesirable work habits, e.g., cooperation, wise use of time, etc.	
Use role playing to illustrate.	
Conduct a general discussion of good and bad listening habits.	
Request that reading and hearing tests be administered to the students in order to identify those who need special services.	
Use checklists, role playing, and case studies to illustrate effective interpersonal relations.	
Demonstrate efficient work flow by tracing a source document from its origination to final disposition.	
Define business ethics.	
Use current events to illustrate good and bad business ethics.	
Utilize case studies and role playing as a basis for class discussion.	
List and discuss various activities that may be necessary for preparing the office for the day, such as tidying the office area, organizing the executive's desk, preparing refreshments, etc.	
Give students a list of work activities for a day, and have the students prioritize the activities; discuss reasons for priorities given to the different activities.	
Provide speed building drills in class; use variations of one-minute speed building plan to build speed.	
Require daily homework.	
Use three-minute practice takes with previews to acclimate students for tests.	Use three-minute takes on unpreviewed, new material for speed building.

OUTLINE OF CONTENT	OBJECTIVES
2. Transcribing dictation	
a. Shorthand notes	transcribe rapidly and accurately their shorthand notes in typewritten form.
b. recorded dictation	learn to transcribe rapidly and accurately from machine dictation.
3. The mailable letter	become proficient in producing mailable letters from shorthand notes and machine dictation.
a. Grammar	recognize and apply the basic rules of correct grammar.
b. Punctuation	punctuate for complete comprehension according to the rules established by recognized authorities in the business field.
c. Spelling	spell correctly.
d. Appearance	recognize and produce mailable copy that is physically attractive, including neatness, proper format, and attractive placement.
e. Proofreading	learn and apply effective proofreading techniques.

ACTIVITIES	EVALUATION
Provide classroom shorthand dictation to be transcribed at the typewriter from the student's shorthand notes.	Use timed transcription drills and accuracy requirements appropriate for the type of material being transcribed.
Provide recorded material to be transcribed in typewritten form using transcribing machines.	Use objective tests.
Administer inventory tests to determine students' knowledge of basic grammar, punctuation, and spelling skills.	Utilize self-evaluation by students.
Use exercises and drills to review and reinforce basic grammar, punctuation, and spelling skills.	Use checklists.
Have students prepare letters in mailable form from shorthand notes and machine transcription, showing proficiency in applying rules of correct grammar, punctuation, and spelling. These letters should be neat and attractively placed on the page, using proper format and showing evidence of effective proofreading skills.	Mailable production: Depending on the grading period in the school year, determine how many mailable items you expect for an A, B, C, or D. For example: A = four items B = three items C = two items D = one item
Have students exchange and proofread papers to demonstrate their skill in proofreading.	
Review proofreading marks and teach proofreading techniques, emphasizing the following: 1. As much as possible, control the environment in which you proofread. Noise and movement are distractors to good proofreading. (Make sure there is sufficient light.) 2. It is best to proofread an item before it is taken out of the typewriter. In this way, errors that have been detected can be corrected without reinserting the paper into the typewriter. 3. Another technique to improve proofreading ability is to bring the paper beneath the paper bail of the typewriter. As you read a line, move the paper forward. Use the bail to guide your eyes along the line of typing. When using this method of proofreading, read for context. It will help you identify grammatical errors as well as words that do not make sense.	

Notes

ACTIVITIES	EVALUATION

4. Locating all types of typographical errors is a difficult task for some. Typographical errors include wrong, transposed, repeated, and left-out letters. One method that will help you improve the detection of typographical errors is to read the copy backward. Start at the right margin, and read each word until you get to the left margin. Then move to the next line down and repeat the process. Reading the material this way you cannot read context; thus, you are forced to read for word detail.

5. According to research, the typewriting errors that are most frequently undetected are:

   a. In headings and subheadings

   b. Near beginning and ending of lines

   c. Near bottom of page

   d. In long, frequently appearing words

   e. Omissions involving simple, frequently appearing words

   f. Letter transposition

   g. In captions and footnotes

   h. In vertical enumerations

   i. In proper nouns

   j. In number combinations

   Be especially careful in these areas when you proofread.

6. The characteristics to develop to be an effective proofreader are:

   a. Be a good speller.

   b. Know the basics of punctuation.

   c. Be willing to pay attention to details.

   d. Know and use the various methods of proofreading.

   e. Know the types of errors most frequently missed.

   f. Take the time to proofread.

   g. Be error-conscious.[1]

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[1] William M. Mitchell, K. A. Mach, and James E. LaBarre, College Typewriting: A Mastery Approach (Palo Alto: Science Research Associates, Inc., 1978), p. 69.

OUTLINE OF CONTENT	OBJECTIVES
4. Other typewriting responsibilities	
a. Preparing business reports	understand the purposes and uses of reports in business and become proficient in their preparation.
b. Preparing legal papers	learn basic format for typing legal documents. become aware of the importance of accuracy in typing legal papers. become aware of the availability of standard legal forms.
c. Preparing minutes	become aware that minutes are records of proceedings and, for this reason, they should be complete, detailed, and accurate.
d. Composing at the typewriter	learn to compose copy at the typewriter.

ACTIVITIES	EVALUATION

Discuss purposes, uses, and formats of reports in business (for decision making, for policy making, and for information purposes).

Assist the students in recognizing that business reports include the following formats:

1. Letters
2. Memoranda
3. Manuscripts

Review format and mechanics of manuscript preparation, including footnotes at the bottom of the page with correct bottom margins.

Provide sufficient application materials to insure proficiency in preparation of different types of reports, including typing from rough draft material.

Discuss legal formats (see Dupree and Nomanny, pages 1-6) referring to examples in the text; and use transparencies for demonstration purposes. Stress the importance of keeping a file copy in the office for future reference.

Have students type various legal documents, including wills and other original documents, stressing the importance of accuracy, neatness, and confidentiality.

Obtain copies of various standard printed forms from a stationery store or other sources for students to complete after instructions have been given.

Discuss format for typing minutes, using illustrations from textbook and transparencies.

Have students type minutes from rough draft copy, using proper format.

Have students take minutes from an actual meeting (student organization or other) or simulate a business meeting for this purpose; and have students type the minutes, using proper format.

Have students type short responses to oral questions.

Have students compose and type a short paragraph from an assigned topic.

Have students compose a short letter or memorandum in rough draft form at the typewriter.

Have students prepare mailable copy of material composed at the typewriter.

OUTLINE OF CONTENT	OBJECTIVES
III. Filing and Records Management	
A. Filing systems 1. Alphabetic 2. Numeric 3. Subject 4. Geographic 5. Chronological	become familiar with the characteristics of the five basic filing systems: (1) alphabetical, (2) numeric, (3) subject, (4) geographic, and (5) chronological.
B. Equipment and supplies	become familiar with equipment and supplies necessary for an efficient filing system.
C. Charge-out and follow-up	know the importance of, and learn to utilize, an efficient charge-out and follow-up system.
D. Transfer and retention	become aware of the importance of an efficient transfer and retention schedule.
E. Micrographics	become familiar with the different types of micrographics.
IV. Reprographics (duplicating and copying processes)	become familiar with the duplicating and copying processes commonly used, and learn to make decisions regarding the proper process to use in different situations.
V. Travel, Meetings, and Conferences	
A. Making travel arrangements (including the itinerary)	know how to plan an itinerary and to make travel arrangements to meetings and conferences.
B. Assisting with meetings and conferences	know how to record minutes of meetings and conferences.
VI. Communication	
A. Listening	demonstrate the ability to listen and comprehend.
1. Preparation for listening	assume proper listening attitudes. respond to teacher stimulation.

ACTIVITIES	EVALUATION
Explain and illustrate the characteristics and rules of the five basic filings systems; provide ample material for applying these rules.	Give objective tests.
Provide a practice set for realistic application.	Use checklists.
Plan a field trip to business offices to observe filing systems, equipment, and supplies used in business offices.	Use teacher observation of student activities.
Discuss and provide exercises in charge-out and follow-up procedures.	Use teacher evaluation of student activities.
Discuss procedures for transferring materials from active to inactive status.	Have students evaluate the effectiveness of visiting speakers.
Discuss the importance of having a retention schedule that determines the length of time to keep certain records.	Assign oral reports.
Visit libraries, businesses, etc., to observe how micrographics are used and stored.	
Visit local print shops.	
Wherever feasible, prepare masters and stencils for duplication; prepare transparencies if possible.	
Discuss which process is more practical to use.	
Plan an itinerary, including airline reservations, hotel/motel reservations, rental car reservations, conference registrations, etc.	
Invite a resource person from a travel agency to explain how to make travel arrangements.	
Discuss and compute map mileage for a week's travel by car.	
Discuss expense accounts, per diem, lodging, etc.	
Attend a local meeting, record minutes, and prepare the final form.	
Check library for possible audio-visual materials to be used.	
The teacher will create a classroom atmosphere conducive to listening by eliminating controllable distractions and allowing students to get prepared for classroom activities.	Give objective or essay tests on background knowledge of effective communication techniques. Use student self-evaluation at the beginning and upon complete of the listening unit.

OUTLINE OF CONTENT	OBJECTIVES
2. Active listening	demonstrate active listening by restating (orally in their own words) their understanding of the ideas presented by another person.
3. Informational listening	demonstrate ability to retain information presented either orally or in writing and/or repeating the information given.
4. Evaluation listening	demonstrate evaluation listening by recalling in oral or written form the main ideas of a presentation.

ACTIVITIES	EVALUATION
Preparation for listening should include: 1. Developing an interest in the speaker's topic prior to listening. 2. Sitting where they can hear and see the speaker. 3. Resisting distractions. Simulate a situation in which two people carry on a conversation using active listening techniques. Read telephone or ZIP Code numbers aloud and ask students to write them. Have students listen to and repeat directions that might be given to a traveler attempting to reach a particular place. Read aloud rapidly the names of different objects, including three or four different categories. Ask one group to remember only the toys; another group, only the tools, etc. Have students listen to short paragraphs which compare people, places, or events. From memory, they would then attempt to recall likenesses and differences. Have students listen to a story and relate the events in order of their occurrence. Emphasize the following rules for listening: 1. Listening for word cues that precede important ideas. 2. Judging the content of the material, not the mannerisms, speech, or appearance of the speaker. 3. Hearing the speaker out during a presentation. Do not mentally argue with what the speaker is saying. 4. Listening for ideas. 5. Working at listening. Establish eye contact and maintain it. Indicate by facial expression that the occasion and the speaker's efforts are a matter of real concern to us. 6. Capitalizing on thought speed by trying to anticipate, mentally summarizing, evaluating the value of the speaker's evidence, and listening between the lines.	Give pretests and posttests. Use teacher evaluation of student responses on classroom activities.

OUTLINE OF CONTENT	OBJECTIVES
B. Oral communication	develop an effective voice, clear enunciation, and correct pronunciation in oral communication.
	orally interview, report, or present ideas as required in the business world.
1. Interpersonal (peers, subordinates, superiors)	develop effective oral communication skills with peers, subordinates, and superiors.

ACTIVITIES	EVALUATION
Have students listen to a 30-second tape recording on listening without taking any notes. When the recording has ended, give them the same amount of time to jot down what they remember. Replay the tape, letting them listen a second time. Again, let them record what they remember. Record short snatches of talks, converstations, or messages in which reasons for or against some simple course of action are given. Have students write the reasons given. Gradually work from the very simple "one pro, one con" recording to those involving several pros and cons in sequence. Then work into brief recordings with the pros and cons interspersed. Record a three-minute speech, and have students listen for key words. Then have them list the key words they remember when the recording is finished. Compare their lists of key words. Provide brief listening situations in which the students are instructed to attempt to organize what the speaker is saying.	
Use library resources and student experiences to explore semantics, body language, voice tone, etc., in regard to the psychology of positive and negative communication. Discuss the chain of command in relation to communicating effectively in business and personal situations. In pantomime, try to express before the class some mannerisms of walk, hand movements, or facial expressions that distract and impede communication. Then express the opposite positive characteristics that would help set a positive stage for a speech. You are at a staff meeting. As the meeting progresses, it becomes apparent that you did not understand exactly the type of report you were to give at the meeting. What will you do when you are called upon? (1) Give the report you prepared. (2) Reveal your mistake to the group and ask for more time. (3) Blame your supervisor for giving you the wrong information. (4) Bluff your way, hoping no one will notice. Use role playing to simulate everyday experiences, illustrating effective and ineffective interpersonal communications.	Use student self-evaluation at the beginning and upon completion of the oral communication unit.

OUTLINE OF CONTENT	OBJECTIVES
2. Receptionist duties (for in-person callers)	become acquainted with duties generally expected of a receptionist, with special emphasis on in-person callers; and become acquainted with effective methods of handling these callers in a professional manner in order to present a favorable image for the company.
3. Telephone techniques (handling incoming and outgoing calls)	demonstrate proper telephone techniques for handling incoming and outgoing calls.
4. Vocabulary	select concrete and meaningful words to express his/her ideas.
	use up-to-date and acceptable terminology to describe his/her thoughts, avoiding slang expressions as much as possible.

ACTIVITIES	EVALUATION
List and discuss duties generally expected of a receptionist.	Give objective tests over receptionist duties.
A policyholder in the insurance company where you work comes in, asking for your boss. You tell the caller that your boss is out of the office for the day. The policyholder insists on telling you his/her troubles. He/she is irate because your company purchased three new typewriters from a competing office machines firm. He/she wonders why, since he/she is a policyholder in your company, he/she is not given more consideration. He/she threatens to cancel his/her insurance. Exactly what would you say to the caller? Write a summary of the conversation for your employer so he/she will know how you handled the situation.	
With a classmate, plan and present to the class a situation in which it is necessary to refuse an unwelcome or overly aggressive caller who insists on seeing your employer. Show how you would proceed in getting rid of the caller in a courteous way.	
Ask one or two receptionists (former students if possible) to come to the classroom to share some of their experiences in handling callers.	
Give the students a list of inappropriate responses made by receptionists to callers. Have students rewrite appropriate responses. If possible, permit students to work in school office performing receptionist duties.	Provide a checklist for the office employee to use in the evaluation of the students' performance in actual practice.
Use the films "I Rather Like You, Mr Bell" and "How to Lose Your Best Customer Without Really Trying" available through Southwestern Bell Telephone Company. Have class discuss the main points.	
Request teletrainers from the telephone company. These will include teacher- and student-prepared materials to be used in the classroom.	
Have students consider their own speech habits and mannerisms, determining which ones should be eliminated. Using plain paper, have students write a brief outline of what they should do in the next six months in order to eliminate their poor habits and mannerisms.	
Have students prepare a list of slang words and expressions heard daily that would not be appropriate for business communications. Have students define each slang word or expression. Opposite the definition, the students should write the word or words of standard English that they believe should be used to express the meaning intended by the slang word or phrase.	

OUTLINE OF CONTENT	OBJECTIVES
C. Written Communication	develop forthright and effective methods of communicating with others in written form by using reference manuals.
1. Language usage	demonstrate proper use of language in a written busines application by learning to:
a. Spelling	1. Spell correctly.
b. Punctuation	2. Punctuate for complete comprehension according to rules established by recognized authorities in the business field.
c. Capitalization	3. Capitalize according to rules established by recognized authorities in the business field.
d. Vocabulary	4. Attain variety in business vocabulary terminology.
e. Letter composition	5. Write business letters that sell products, services, goodwill, or the individual writer. Achieve conciseness, polish, and variety in writing business letters and other business communications.
f. Report composition	6. Learn the mechanics of report writing, i.e., note cards, outlines, proper format, rough drafts, footnotes, bibliographies, title pages, prefaces, tables of content, and final copy. Write specific types of business communications and reports.
2. Transmitting	develop a working knowledge of the various transmittal services that are available.
a. Special telephone services	become aware of telephone special services available to busineses.

ACTIVITIES	EVALUATION
Prepare a list of words which can be used to illustrate proper enunciation, including lost consonants, vowels, syllables, and addition of letters or syllables. Example: pages 475 and 476 of Business English and Communication, Fifth Edition, Gregg Division, McGraw-Hill Book Company.	
Have students prepare a short business report to be presented orally, demonstrating correct vocabulary, word usage, proper pronunciation, and enunciation of words.	
Have students survey their personal letters, as well as examples of other letters provided by the teacher, for samples of incorrect punctuation and grammar.	Use teacher evaluation of selected business letters and reports.
Provide paragraphs, manuscripts, letters, etc., that the student may proofread for errors in punctuation and grammar.	
Provide weekly vocabulary work in the form of spelling and definition tests on preassigned lists of word usage exercises involving words previously studied.	
When given factual situations requiring written communication, have students practice composing sentences, paragraphs, business letters, and reports that demonstrate unity, coherence, and organization.	
Have students prepare bulletin boards showing unfamiliar vocabulary terms, comical errors, and other mistakes taken from newspapers or other news media.	Give credit for-student prepared bulleting boards.
Have dictionaries and other reference materials for student use in the classroom.	
Take a planned field trip to businesses to observe and to obtain information regarding transmittal services.	
Provide telephone directories for students' use in placing long distance calls, including direct dialing (one-plus and zero-plus calls), credit card calls, time zones, and rates.	
Have students plan the most economical method of placing long distance calls to various parts of the world.	
Explain to the students the use of the WATS line, proper placing of conference calls, and the advantages of toll free numbers.	

OUTLINE OF CONTENT	OBJECTIVES
b. Telegraph, etc.	become aware of telegraphic services and transmitting by computer.
VII. Mail Processing	
A. Incoming mail	be able to process incoming mail in a speedy, efficient manner so the orders and requests it brings can be handled promptly and efficiently.
	be able to recognize important mail and routine mail; learn procedures for dating incoming mail, annotating the mail, routing the mail, preparing follow-up, handling the mail register, and distributing the mail.
B. Outgoing mail	understand the regulations and procedures for handling outgoing mail efficiently.
	become familiar with the different classes of domestic mail most widely used by business firms.
	figure postage rates for various classes of mail.
C. Special mailing services	become aware of the special mailing services available, which include special delivery, special handling, registered mail, certified mail, insured mail, COD service, tracing mail, recalling mail, etc.

ACTIVITIES	EVALUATION
Use resource people to explain the purpose of answering services.	
Have a telephone resource person explain the special services provided for the disabled.	
Explain the use of emergency phone numbers.	
Invite a resource person to explain and discuss telegraphic services.	
Use secretarial reference materials, almanacs, brochures, etc., containing telegraphic information.	
Take a planned field trip to a business firm where they may observe how postage meters, automatic mailing machines, letter openers, addressing machines, and postal scales are used.	Have students critique field trips.
Plan a field trip to a postal training course on the Oklahoma University campus.	
Explain and demonstrate to the students the proper steps in processing incoming mail.	
Use a sheet of plain paper to outline a step-by-step procedure to be followed from the time the mail is delivered to the department by the mail room staff.	
Secure the Postal Manual for the students' use. A copy may be ordered from Superintendent of Documents, Washington, DC 20402.	
Explain and discuss the different classes of domestic mail, and describe the forwarding procedures for each class of mail.	
Explain what happens to undeliverable mail.	
Explain a typical procedure for outgoing mail in a large office and a small office.	
Demonstrate the proper method of folding letters for regular and window envelopes.	
Have students fold letters and insert into envelopes properly.	
Compute the amount of postage rates required for the different classes of mail.	
Name and explain briefly the special mailing services available as listed in the objectives for this activity.	

OUTLINE OF CONTENT	OBJECTIVES
D. Shipping services	understand the regulations and procedures for the use of a variety of shipping services most commonly used, including express and freight.
VIII. Business Calculations	understand the importance and functions of basic financial records encountered in most offices.
A. Banking services	develop a working knowledge of various banking services available.
	understand the procedures for making bank deposits and the procedures for keeping the company checking account(s) in good order and for reconciling the bank statement.
B. Payroll	prepare and maintain accurate payroll records.
C. Petty cash funds	understand the responsibility and procedure for disbursing and replenishing the petty cash fund.
D. Expense account	realize the importance of maintaining a detailed record of expenses incurred for business travel.
E. Inventory control	maintain accurate inventory records, both periodic and perpetual.

ACTIVITIES	EVALUATION
Case study: You have requested some cassettes to be mailed to you on approval. You returned the cassettes ten days after receipt. You have been billed several times, and the vendor has threatened to turn your account to a collection agency. What special service could you have used to avoid this unpleasant situation?	
Have students give two examples of circumstances under which they would use six or eight special services explained.	
Discuss the more recent developments in shipping services.	
Discuss the advantages and disadvantages of each method of shipping goods.	
Have students write a report on the shipping services available in their community.	
Have students determine the best method of shipping the following items from their communities: (1) Two swivel office chairs 400 miles away, (2) A set of Encyclopaedia Britannica to a relative 230 miles away, (3) Overhead projectors and transparencies a distance of 70 miles, (4) A portable electric typewriter 100 miles away, and (5) A 500-pound refrigerator 45 miles away.	
Have class discussion on the various banking services, such as safety deposit boxes, savings accounts, loans, checking accounts, etc. Upon completion of class discussion, go on a field trip to a bank.	Use teacher evaluation of students' classroom activities.
Use LAP on checking accounts.	
Have students prepare a W-4 form.	
Have students complete a payroll for a particular pay period.	
Explain the purposes of the petty cash fund and how to maintain petty cash records.	
Have students prepare a petty cash report.	
Explain and discuss what is ordinarily included in business expense accounts, such as travel and entertainment.	
Have students prepare an expense account for a business trip to Dallas.	
Explain the characteristics of periodic and perpetual inventories.	

OUTLINE OF CONTENT	OBJECTIVES
F. Depreciation	understand the effect of depreciation of business assets.
IX. Word Processing	become aware of the concept of word processing and its implications for office employees.
A. Recording dictation	learn to operate dictating and transcribing equipment.
	learn effective dictation techniques.
B. Transcribing dictation	learn to transcribe rapidly and accurately from machine dictation.
C. Specialized equipment	become aware of the various types of equipment involved in the word processing concept.
X. Employment Application Procedures	learn effective techniques in applying for employment.
A. Employment agencies and want ads	become aware of the services offered by employment agencies, both public and private, and the opportunities available from want ads and other sources.
B. Application forms	learn to complete an application form according to instructions.

ACTIVITIES

EVALUATION

Explain computerized inventory control.

Have students inventory a classroom in the school, listing each item according to replacement value and cost.

Define depreciation and salvage value.

Explain different methods of figuring depreciation.

Have students figure depreciation on items listed on the classroom items previously inventoried.

Make transparency from Oliverio, page 71, and explain work flow and functions of secretaries and executives.

Demonstrate the use of equipment, and require students to show proficiency in its operation.

Discuss and demonstrate dictation techniques with students. Refer to Archer, page 335, and Oliverio, page 73.

Have students dictate material for later transcription, using proper techniques.

Discuss transcribing techniques. Refer to Oliverio, page 75.

Have students transcribe mailable copy from tapes prepared by both professional and student dictators.

Take students on a planned field trip to businesses or other places to observe word processing equipment. If equipment is available, provide opportunities for students to have hands-on experience in its operation.

Have a general discussion of services offered by employment agencies, and have students bring want ads of job listings for class examination and discussion.

Invite a resource person from an employment agency to discuss services offered (including employment tests) and explain federal guidelines for employment practices.

Invite a personnel director to discuss employment practices, interviewing techniques, effective data sheets (resumes), and application letters.

Obtain application blanks from companies for students to complete properly.

OUTLINE OF CONTENT	OBJECTIVES
C. Data sheets (resumes)	learn to prepare an effective data sheet in good form.
D. Application letter	learn to write an effective letter of application.
E. Interviews	learn the importance of being properly prepared for a job interview, both mentally and physically.
1. Appropriate dress and behavior	become aware of the importance of dressing appropriately when applying for a position.
	learn to respond intelligently and effectively during an interview.
2. Punctuality	learn the importance of being punctual.
3. Follow-up	learn appropriate follow-up procedures to use after an interview.
F. Career advancement	become aware of the availability of advancement opportunities offered in business careers.
G. Job resignation	learn the proper procedures to resign from a position.

ACTIVITIES

Discuss information pertinent to the preparation of a data sheet (resume), such as the following:

1. Federal guidelines for employment practices (obtain from employment agencies).
2. Selection of references with permission--confidential or otherwise may be discussed.
3. Emphasize effective sequencing of information for a particular situation.
4. Discuss format and appearance.

Have students prepare an actual data sheet for themselves, including statement of career objective.

Discuss the composition of an application letter, using the data sheet as a guide. Emphasize that the letter of application amplifies and interprets their best traits instead of repeatign factual information listed on the data sheet.

Have students prepare an actual letter of application which coordinates with the data sheet. Encourage students to keep both the data sheet and the letter of application for future reference.

Discuss proper preparation for job interviews.

Have students come to school dressed properly for an interview.

Ask school administrator to interview students for a job.

Role play a situation where the applicant is late for an interview and the possible consequences.

Discuss the purposes of follow-up letters or other contacts.

Have students prepare a follow-up letter.

Use career materials from the library.

Have students choose an area of career interest for further exploration, and select material from current publications for bulletin boards illustrating these career interests.

Discuss the proper procedures and attitudes desirable when resigning from a position.

Role play positive and negative ways to resign from a position.

Prepare an appropriate letter of resignation.

EVALUATION

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Shorthand I

SHORTHAND I

GOAL: To learn basic shorthand theory and develop shorthand skills, techniques, and attitudes necessary for personal and occupational use.

OUTLINE OF CONTENT	OBJECTIVES
	The Shorthand I student(s) will:
I. Introduction to Shorthand	understand the importance of shorthand.
A. Proper use of shorthand notebook and pen	realize the importance of preparation as well as appropriate tools and techniques.
B. Writing position	demonstrate correct writing position.
C. Shorthand is written, not drawn	demonstrate correct writing techniques.

ACTIVITIES

Discuss the course objectives with the class.

Maintain a relaxed atmosphere for the best learning situation.

Pay particular attention to individual differences and work individually with the students, using the many available audio-visual aids for assistance.

Emphasize the importance of using pen.

Demonstrate correct notebook techniques (dated pages, cross-out notes, elastic bands, leave space between letters, use folding device to locate the "special" quickly and flag or signal with red "special." turn up lower lefthand corner of pages for easy turning (right hand corner for left-handed students). Left-handed students may turn book upside down.

Stress good position: feet flat on the floor, body facing the desk with both arms on it, notebook in line with the right forearm.

Observe student's writing to ensure correct writing techniques.

EVALUATION

There is a need for measurement of the students' progress. Learning theories tell us that knowledge of results is necessary to the student if he/she is to go forward.

At the end of each practice period or test, the shorthand student should know where he/she stands--whether he/she has made progress and if so, how much. The testing process in shorthand is actually the setting of higher and higher goals. The teacher must make certain that each student is aware of the goal for which he/she is reaching. Charts are good here; i.e., keep a dictation letter chart on the wall to show the students what speeds have been passed. Fill in the squares as they accomplish or achieve each letter. The letter must be mailable.

Assuming that students must have knowledge of how they are progressing and that such knowledge implies measurement, the shorthand teacher might wish to include the following principles in the grading plan:

1. Work should be thoroughly taught before it is tested or graded.
2. Self-confidence comes first, skill building follows.

OUTLINE OF CONTENT	OBJECTIVES
II. Shorthand Theory and Skill Development	
A. Shorthand theory	demonstrate a knowledge of the basic theory of shorthand.

ACTIVITIES

Suggested sequences of learning activities for shorthand instruction are as follows:

1. Theory cycle, first semester shorthand:

   Warmup activities.
   Review word lists from previous handbook by dictating words rapidly, spelling where necessary, etc.

2. Speed building and transcription cycle, second semester shorthand:

   Warmup activities such as writing from tapes or records, transcribing from text, from homework, or from special material on the blackboard, etc.

3. Testing, first-year shorthand:

   Testing activities at regularly scheduled intervals may be substituted for the theory or the dictation and transcription activities.

Challenge the students with new goals.

Demonstrate on the chalkboard or overhead projector each alphabet stroke including direction, proportion, and placement on the line of writing.

Present one lesson from the text, or its equivalent, each day. Preview each lesson with the students before assigning it.

Emphasize the importance of theory.

Drypen and pronounce words rapidly and accurately.

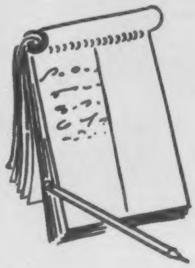
Accompany each presentation of principles by chalkboard or overhead illustrations.

Use brief form flash cards for group or individual study.

When teaching word families, instead of dictating or reading the words, write the word beginning or the word ending on the chalkboard. Let each student write in shorthand, as many words as he/she can think of with the word beginning or word ending.

Ocassionally, use word tests to check students' progress.

EVALUATION



OUTLINE OF CONTENT	OBJECTIVES
B. Rapid reading and writing of shorthand	read and write brief forms, phrases, and words without hesitation.
	be able to respond to spoken word sounds with accurate handwritten shorthand symbols.

ACTIVITIES	EVALUATION
Review brief forms with the following methods: 1. Take from tape and/or teacher dictation. 2. Identify from flash cards. 3. Identify from overhead projector with transparencies. 4. Identify from brief forms charts. 5. Identify from skill builder.	Use daily theory, brief form, or speedform quizzes. Use chapter theory, brief form, or speedform tests.
Use the chalkboard to create motivation and "mental set" before the tardy bell sounds. Place on the chalkboard a joke, poem, remark, greeting (written in shorthand, of course). Upon entering the room, the students should be instructed to transcribe the shorthand outlines. By the time the class begins, the students should have already begun to "think" shorthand.	Establish students long hand copy rate by having them copy from the student transcript for three minutes before using shorthand plates.
Spell and read shorthand outlines aloud.	
Write a sampling of words on the chalkboard from the current lesson and the new lessons, to be spelled and pronounced rapidly, repetitively, and accurately.	
Have students read in concert from the material written on the chalkboard or overhead, or have students observe how the outlines are written and then write them several times in their notebooks, striving each time to improve their penmanship.	
Insist that all students participate in oral reading activities.	Evaluate on oral reading rates.
Accompany each lesson with intensified reading and writing practice.	
In introducing dictation, time the dictation by the writing speed of the students, keeping just a little ahead of them.	
Use the tape recorder to free the teacher to observe students as they write.	Check students while writing shorthand on proportion, joinings, phrasing, and fluency.
Emphasize to the students the importance of reading shorthand plates.	Write in longhand from shorthand plates in the book for 3 minutes. Grading scales for this activity are usually found in the Instructor's Handbook for the textbook you are using. An example is listed below: A = 75 words B = 60 - 74 words C = 45 - 59 words
Have students transcribe for three minutes, as rapidly as possible, from shorthand plates to check reading speed.	
Stress proportion rather than size of characters.	
Write the shorthand outlines from teacher and/or tape dictation.	
Remind students that the size of their shorthand will be directly related to the size of their longhand.	

OUTLINE OF CONTENT	OBJECTIVES
III. Dictation and Transcription Skills	
A. Dictation speed	be able to take dictation on unpracticed, unpreviewed material for three minutes at acceptable rates of production to produce mailable copy. acquire an occupational or personal use skill in shorthand.

ACTIVITIES

Homework practice should be extensive, varied, and well defined to the students. Records of individual reading rates will aid the diligent daily homework practice. Daily homework requirements should be sufficient to ensure progress toward standards.

Emphasize the importance of concentration and word retention.

Direct the class to group learning by using the following methods:

1. Paced reading. Students are instructed to read with the teacher, but are challenged to read as fast or faster than the teacher.
2. Unison reading.
3. Silent reading.
4. Chain reading.
5. Partnership reading.
6. Pressure reading. As a variation to partnership reading, the teacher can set a reading goal and determine whether students meet that goal. Then the partners can alternate reading the same material, but each time the time limit is decreased. For example, the teacher might start with a 30 second time limit, and then decrease it to 25 seconds, 20 seconds, 15 seconds, and 12 seconds. The final time limit would be determined when no one in the class is able to meet the goal.

Preview words for all speed building activities.

Use easy material for speed building. Writing simple words fast (they become automatic) gives more time to write hard words.

Build speed by repetition, repetition, repetition. This is a major factor in speed building.

Be sure students keep writing.

Use a repetitive dictation plan employing the 20-word intervals (or the one-half minute speed forcing or one-half minute speed builder) for a period of 15 minutes a day during the first two or three weeks. Write from the homework lesson with the textbook open for immediate reference during the first weeks. Rates of dictation during these first weeks should be at a minimum of 40 words per minute and reach 120 to 140 words per minute at times on short spurts. (Books should be closed as soon as possible.)

Use daily drills to force speed and accuracy, but not as a basis for grading.

EVALUATION

Check and record homework daily.

Notes

ACTIVITIES	EVALUATION

Dictation practice periods should exceed the testing rates for the week by approximately 20 to 40 words per minute. Speed spurts should be followed immediately by dropping back to a slower rate to regain controlled writing.

Use alternate dictation plans depending on goal. According to Allien R. Russon in *Methods of Teaching Shorthand*, pages 26-28, the following plans are good skill-building activities:

ONE MINUTE PLAN

1. Preview one-fourth of a five-minute dictation take. The preview words are written on the chalkboard, and the students read each word as it is written. The teacher may also dictate the preview and ask the class to write each word as many times as possible before the next word is dictated.
2. Dictate for one minute at 20 words below the average of the class. If the class average is 80 words a minute, dictate the first try at 60 words a minute.
3. Second, start over and dictate for one minute at 80 words a minute.
4. Begin again at the beginning and dictate for one minute at 100 words a minute.
5. Begin at the beginning once more and dictate for one minute at 120 words a minute.
6. Finally, start at the beginning and dictate for one minute at the second speed, in this case at 80 words a minute.
7. Ask one of the students to read back any one of the five takes he wishes. Most students will read back the last speed dictated, but faster students may wish to read back their fastest take. It is good teaching psychology to give the student a choice as to which take he/she reads. No particular notice is taken of the speed chosen; all students are given the same encouraging comment whether they read the 60 word a minute take or the 120 word a minute take. The encouraging comment may be "good," "very good," and any other words of commendation desired. If the student has trouble reading back his/her notes, the teacher prompts without comment.

There will usually be time to repeat these seven steps with the second fourth of a five-minute take. The next day the remainder of the take is practiced in this manner. Finally, the entire take is dictated at the second speed.

Notes

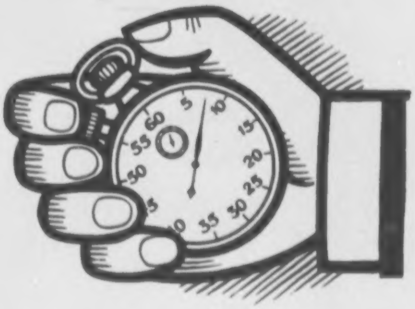
INVERTED-PYRAMID PLAN

A dictation plan that builds accuracy as well as speed is the inverted-pyramid plan. First the entire letter is previewed. Then (assuming the class is working for 80 words a minute) the plan proceeds as follows:

1. The first 60 words are dictated at 60 words a minute.
2. The same 60 words are dictated at 80 words a minute; then, without pausing, the second minute is dictated at 60 words a minute.
3. Next, the first minute is dictated at 100 words a minute; the second minute is dictated at 80 words a minute; and the third minute is dictated at 60 words a minute, all without pausing.
4. Again starting over, the first minute is dictated at 120, the second at 100, the third at 80, and the last minute at 60 words a minute.

Reading back may be on a volunteer basis, the teacher asking, "Who would like to read the first part of the last take?" and so on. The inverted-pyramid plan is used about one-fourth of the time, as the teacher desires. This plan seems to build self-confidence. The inverted-pyramid plan is shown here in graphic form:

	1st Minute	2nd Minute	3rd Minute	4th Minute
1	60			
2	80	60		
3	100	80	60	
4	120	100	80	60



The inverted-pyramid plan is rather difficult for the teacher to dictate and should be practiced until it can be done well.

PROGRESSIVE PLAN

The progressive plan is designed for occasional use. It is particularly useful just before dictation speed takes for transcription. After previewing an entire five-minute take, the teacher dictates each minute at a faster rate, without pausing. If the class is around 80 words a minute, the teacher dictates continuously as the speeds change, as follows:

Minute	Speed
1	60
2	80
3	100
4	120

The dictation in the progressive plan is seldom read back since its main usefulness is for warm-up before transcription dictation.

Notes

TIME TO GET READY..

ACTIVITIES EVALUATION

REVERSE PLAN

The reverse plan is the opposite of the progressive plan. This plan is used occasionally the second year. No preview is given; and the teacher dictates continuously, starting at the highest speed. After the dictation, the difficult words are written on the chalkboard as a sort of postview. The reverse plan is shown here:

Minute	Speed
1	120
2	100
3	80
4	60

Divide the pupils into teams for a song contest. Each pupil is given a slip of paper on which there is a number and a word in shorthand. The words in each case are from the first line or the title of a song the students all know. The object of the game is to see which team can unscramble its title or song first. For Christmas, of course, carols would be very appropriate.

Select a picture that has a great many details. Hold the picture up so the students can study it for a few minutes. Then without looking at the picture, the students are to list in shorthand as many things as they remember seeing in this picture. This is a good memory drill.

Play an auctioning flash-card game. Words, phrases, and short sentences are written in shorthand in large outlines on cards. The teacher displays the cards one at a time and "sells" them to the first pupil called upon who gives a correct reading. The pupil who is able to "buy" the largest number of cards then auctions his/her group of cards to the rest of the class. Thus the sale continues until the teacher considers the day's drill sufficient.

Save timed writings from typewriting class for self-dictation practice. Write shorthand outlines above the lines of type.

Play a shorthand game entitled, "What Do We Eat On Christmas?" (or any other holiday). Good Christmas words, of course, would be turkey, squash, stuffing, cranberries, etc. The words are written in shorthand on flash cards. With each word, a team scores a point when one of its members first identifies the food in question.

OUTLINE OF CONTENT	OBJECTIVES
B. Transcription skills 1. Business vocabulary builders 2. Spelling 3. Similar-word drills 4. Punctuation and grammar 5. Operation of typewriter 6. Mailable letters	be able to use theory principles well enough to enable the student to form correctly written and proportioned outlines when taking practice on new material. demonstrate skill in punctuation, word division, spelling, and English usage. improve proofreading and correcting techniques. be able to use typing techniques with increasing proficiency. understand the importance of using reference books and know sources available. be able to transcribe accurately on the typewriter from shorthand plates. be able to transcribe on the typewriter rapidly and accurately dictated material at acceptable rates of production. demonstrate skill in using letter styles, placement, and follow through on instructions. understand the importance of estimating the transcription space required for each take in order to assure correct placement. understand the importance of increasing skill in punctuation, word division, spelling, and English usage. demonstrate the ability to proofread and correct errors. be able to accept responsibility for a usable final product.

ACTIVITIES

Coordinate shorthand with other classwork whenever possible. Take notes in outside activities and transcribe them for practice.

Introduce new material as soon as possible.

Encourage the use of shorthand dictionaries.

The first dictation to transcribe will be from homework with the book open throughout the dictation. Have the books closed to transcribe. Check transcription for accuracy.

Practice good typewriting techniques and posture.

Transcribe at the typewriter.

Have a notebook standing up or on a copyholder when transcribing.

Organize materials and work station.

Use the four point plan for training students in transcribing listed below:

1. Transcribe perfect notes from the textbook after writing the material several times from dictation.
2. Transcribe the material in the textbook from copied notes.
3. Transcribe practiced material from notes (book closed).
4. Transcribe new material from notes.

Ocassionally after finishing dictation, ask the students to turn back to a letter given on a certain day and type it. This gives practice on cold notes and it shows the need for dating work.

Discuss letter styles, placement, and the importance of follow through on instructions.

Discuss the placement of the letter in relation to the shorthand notes.

Emphasize at all times correct punctuation, vocabulary, spelling, and word division.

Discuss types of reference materials and procedures for use.

Have students proofread all material that is handed in.

Insist that students correct errors expertly.

Emphasize the importance of proofreading.

EVALUATION

Keeping in mind the great variety of differences existing between school situations and students, it is impossible to set a definite achievement standard for all situations. The following are suggested only as guidelines:

END OF FIRST SEMESTER - PLAN I

	Percent of Grade
Reading	10

Students read a short selection from homework notes.

120 wpm	A
100 wpm	B
80 wpm	C
70 wpm	D

	Percent of Grade
Theory Quizzes	10

Ten-word quizzes taken from daily assignments including brief forms, vocabulary, and phrases.

	Percent of Grade
Dictation Speed	30

Practiced material dictated for three minutes to be transcribed on the typewriter with a minimum of 97% accuracy (three takes are required to establish a grade).

70 wpm	A
60 wpm	B
60 wpm for 2 minutes	C

	Percent of Grade
Transcription Rate	20

Transcription from homework notes.

28 wpm	A
24-27 wpm	B
19-23 wpm	C
14-18 wpm	D

	Percent of Grade
Chapter Tests and Quizzes	20

Average of tests and quizzes in spelling, vocabulary, proofreading, punctuation, and grammar.

	Percent of Grade
Homework and Lab Practice	10

Check homework daily.

Notes

ACTIVITIES

Use the following steps to mark printed material for dictation:

1. 28 syllables = 20 words.
2. Set typewriter for a 28 space line.
3. Strike space bar (or X) for each syllable
4. When carriage locks, mark copy (1), and return to start.
5. Next 28 syllables with (2), etc. to end of material.

EVALUATION

END OF FIRST SEMESTER - PLAN II

New material dictation (if introduced) for three to five minutes, transcribed with 97% accuracy, is graded as follows:

A - three, 3-minute takes at 60 wpm
B - three, 3-minute takes at 50 wpm
D - three, 3-minute takes at 40 wpm

Practiced material dictation (if new material has not been introduced) for five minutes, transcribed with 97% accuracy:

A - three, 5-minute takes at 80 wpm
B - three, 5-minute takes at 70 wpm
C - three, 5-minute takes at 60 wpm

Transcription

A - 60 wpm take transcribed in 15 - 20 minutes
B - 50 wpm take transcribed in 15 - 20 minutes
C - 40 wpm take transcribed in 15 - 20 minutes

END OF THE SECOND SEMESTER

	Percent of Grade
Dictation Speed	50

New material dictated for three minutes to be transcribed on the typewriter with a mainimum of 97% accuracy or mailable and transcribed in 20 minutes (three takes are required to establish a grade)

100 wpm	A
90 wpm	B
80 wpm	C
70 wpm	D

Transcription Rate	10

Transcription from homework notes.

35 wpm	A
31-34 wpm	B
26-30 wpm	C
21-25 wpm	D

Complete Theory	20
Chapter Tests and Quizzes	10

Average of tests and quizzes in spelling, vocabulary, proofreading, punctuation, and grammar.

Homework and Lab Practice	10

Check homework daily.

OUTLINE OF CONTENT	OBJECTIVES
IV. Development of Desirable Attitudes and Work Habits A. Integrity B. Poise C. Cooperation D. Wise use of time E. "A full day's work for a full day's pay" F. Ability to work calmly under pressure G. Ability to get along well with others H. Ability to remain pleasant under adverse conditions I. Pride in work J. Respect for the dignity of work K. Business ethics: honest, sincere, responsible, diligent, consistent, conscientious, meticulous, punctual, scrupulous, tactful L. Personal qualities: positive attitude, appropriate dress, personal grooming, neatness, initiative, dependability	develop an appreciation for the importance of shorthand as a communication tool. develop desirable work habits, attitudes, and personality traits necessary for success. be aware of office protocol and ethics. exhibit traits and attitudes, philosophy, and ethics for achievement in office occupations.
V. Efficient Organization and Management	develop the ability to think, reason, and make decisions. understand the importance of organizing and managing supplies, materials, furniture, and equipment in the work area.
VI. Introduction to Career Opportunities	be aware of employment opportunities and standards. be acquainted with the environment in which a secretary works. investigate career and employment opportunities.

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ACTIVITIES

Perform shorthand activities with an attitude of appreciation for the importance of shorthand as a communication tool.

Practice character traits such as initiative, good judgment, integrity, cooperation, etc.

Instill an appreciation for excellence.

Have something ready for the students when they enter the room to facilitate classroom organization.

Visit a secretary on the job.

Invite a secretary to be a guest speaker.

Use films, guest speakers, field trips, and publications to develop an awareness of the business world.

EVALUATION

RECOMMENDATIONS

1. To enroll in Shorthand I, the student should have had one year of typewriting or be currently enrolled in typewriting.
2. All shorthand classes should be equipped with typewriters or have access to them.
3. The student should have a minimum grade of C in English to enroll in either semester of shorthand.
4. The student should have a minimum grade of C in typewriting to enroll in shorthand.
5. No student should enter shorthand after more than three days have elapsed without permission from the teacher.
6. Students should receive adequate counseling concerning the course content and requirements.
7. The shorthand room should be equipped as follows:
   - a. Tape recorder and tapes, record player and records, cassette players and cassette tapes, or a shorthand lab.
   - b. Video tape player, television, and shorthand video tapes.
   - c. Overhead projector and screen.
   - d. Minimum of one shorthand dictionary for every ten students.
   - e. Standard dictionaries.
   - f. Secretary or stenographer's reference manuals.
   - g. Word division manuals available for all students.
   - h. Stop watch and time clock.
   - i. Chalkboard.
   - j. Adequate dictation material.

Shorthand II

SHORTHAND II

GOAL: To combine and refine the skills of shorthand, typewriting, English usage, spelling, and related learnings for personal and occupational use.

OUTLINE OF CONTENT	OBJECTIVES
I. Shorthand Theory Review and Development of Skill	The Shorthand II student(s) will:
A. Improvement of outline construction	understand the need to review and reinforce shorthand theory.
B. Develop speed in reading and writing shorthand	demonstrate the ability to read rapidly, accurately, and fluently from shorthand plates, homework notes, and self-written dictated notes. be able to apply theory principles when writing new words of average or above average difficulty accurately and with good proportion without hesitation.
C. Expansion of shorthand vocabulary	understand the need to increase usage and understanding of words.

ACTIVITIES	EVALUATION
Discuss objectives and give an overview of the course.	Evaluate with chapter tests and quizzes; tests and quizzes should be on theory, spelling, vocabulary, proofreading, punctuation, and grammar.
Review the principles of basic shorthand.	
Present the lesson and have students read theory with key covered.	
Demonstrate on the chalkboard or overhead projector for preview (emphasis on postviewing during second semester).	
Discuss homework assignment--theory words and reading and writing practice.	
Emphasize correct writing position.	
Review theory by having the students read orally the brief forms in the back of the book.	
Review phrasing, also word beginnings and endings.	
Write on the chalkboard a word beginning or ending, and have students write in shorthand as many words as possible in a given time.	
Emphasize the importance of reading for meaning.	Check homework each day. If late, the homework could be doubled to get full credit.
Time rate of reading from homework.	
Write shorthand symbols over articles in newspapers and magazines for self-improvement (timed writings may also be used).	
Take notes on news, television programs, etc.	
Write short essays, magazine articles, and stories in shorthand for extra credit.	
Keep a diary in shorthand.	
Practice writing difficult words from preview.	
Discuss the importance of a good business vocabulary.	Put emphasis on desired objectives such as speed in writing shorthand, and production of mailable transcripts.
Write instructions on the chalkboard in shorthand.	

OUTLINE OF CONTENT	OBJECTIVES
II. Dictation	
A. Speed building	be able to take dictation at acceptable rates maintaining good writing techniques.
	be able to apply shorthand theory in new material dictation.
B. Office style	be able to record office-style dictation at different rates and with varying changes and interruptions for a sustained time period.
III. Transcription	
A. Review basic English skills 1. Punctuation and number rules 2. Spelling 3. Grammar 4. Word division 5. Capitalization	be able to apply the fundamental skills in spelling, sentence structure, word division, capitalization, punctuation, expressing numbers, etc.
B. Review use of dictionary, reference books, reference files, and secretarial handbook	develop skill in using the dictionary and other reference books effectively.

ACTIVITIES

Demonstrate additional abbreviating and short-cut methods to improve dictation skills.

Use records and/or tapes.

Encourage students to write something for every word.

Dictate material of increasingly more difficult sentence structure.

Dictate practice material with preview of words at speeds according to the time of year and ability of the median of the class.

Use new material without preview for grading.

Require the students to determine for themselves the paragraphing and punctuation of all dictated material.

Explain office-style dictation.

Dictate material with errors in it; give points for finding errors.

Vary dictation speeds for office practice.

Invite administrators, teachers, and area business people to assist in dictation of new material.

Dictate under pressure of noises, standing, without a desk, interruptions, etc.

Dictate a letter and have the students transcribe it for the teacher, and mail the best letter.

Review grammar.

Emphasize punctuation, word division, vocabulary, and English usage.

Encourage the students to write the correct spelling of a word missed until they know it; provide rules of spelling.

Assign exercises in using dictionary for word division, spelling similar words, and definitions.

Discuss types of reference material and procedures for use.

EVALUATION

The following suggestions may be helpful in planning the objectives for the shorthand course:

PLAN I

Speed-first semester

90 - 100 wpm on three-minute unfamiliar and unpreviewed material, mailable copy (attained on three different dictations).

Speed--second semester

110 - 120 words per minute on three-minute unfamiliar and unpreviewed dictation, mailable copy (attained on three different dictations).

Production--thirty minutes daily for a week

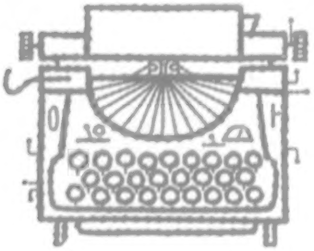
Production grades are computed daily and recorded on a teacher-prepared sheet recording the average words per minute typed, and the points for mailable or perfect letters. This sheet is used for a full week. The average words per minute and the points for mailable or perfect letters are added together. Add the wpm twice and the total points to arrive at the total number of points for the week. The teacher assigns a letter grade according to the ability of the class and records it as week's transcription grade.

Use the following suggested scale for production:

Number of Words	Perfect	Mailable
Up to 125	2	1
126-250	4	2
251-375	6	3
376-500	8	4

The speed used for dictation is decided by the teacher according to the time of year and the ability of the class.

OUTLINE OF CONTENT	OBJECTIVES
C. Review typewriting skills 1. Letter, memorandum, and manuscript styles 2. Proofreading 3. Corrections	be able to apply basic skills in typewriting with increasing proficiency.
	utilize effectively letter, memo, and manuscript styles, and placement of each.
	understand the importance of proofreading all material handed in.
	demonstrate the knowledge of good correction techniques.
	demonstrate the ability to use various correction materials.
D. Refinement of transcription skills 1. Rapid and accurate transcriptions 2. Organization of supplies, materials, furniture, and equipment 3. Placement of letters by judgment 4. Mailable transcripts from new material	be able to correlate typewriting with the reading of shorthand notes. demonstrate the ability to apply typewritten transcription rapidly and correctly to various problems. be able to solve transcription problems, inserting appropriate words for indistinct outlines, and correcting dictation errors when necessary. demonstrate proficiency in transcribing mailable letters at acceptable rates of production.



ACTIVITIES

Pretest with three to five minute speed tests to determine competency in typewriting.

Emphasize good position at the typewriter.

Emphasize correct typewriting and machine operations.

Practice typing skill with straight copy, timings, perfect paragraph, skill practice, etc., as is necessary.

Discuss manuscript forms, letter styles, and placement of each.

Post display letters, envelopes, and manuscripts, if available, or use typewriting book to point out different styles.

Insist that students proofread before the material is removed from the typewriter (proofreading must become automatic).

Check the students' work just as soon as they hand it in--let them watch you check it.

Guide students to evaluate their own work.

Review with the students good correction techniques including spreading, squeezing, and aligning.

Discuss mailable letters and perfect letters.

Justify mailable letters from the employer's point of view.

Encourage organization--set up a model desk with materials and supplies arranged in an efficient manner.

Transcribe under time for three minutes from homework notes for emphasis on good proportion and correctly written notes.

Transcribe from cold notes, and notes containing errors in dictation.

Dictate new material at appropriate speeds to be transcribed for mailable copy.

Give one-minute drills transcribing from shorthand plates or notes to build transcription speed.

Use bulletin boards to show progress in dictation and transcription.

Encourage the use of reference manuals and other handbooks to guide students in further developing and refining of transcription skills.

EVALUATION

Plan II

End of first semester	Percent of Grade
Dictation Speed: New material dictated for three minutes to be transcribed on the typewriter with complete mailability. A = 110 wpm B = 100 wpm C = 90 wpm D = 80 wpm	50
Transcription Rate: Transcription from homework notes. A = 40 wpm B = 36-39 wpm C = 30-35 wpm D = 25-29 wpm	20
Chapter Tests and Quizzes: Tests and quizzes on theory, spelling, vocabulary, proofreading, punctuation, and grammar.	20
Homework and Lab Practice	10
End of second semester	
Transcription Rate from Homework Notes: A = 55 wpm B = 50-54 wpm C = 45-49 wpm D = 40-44 wpm	30
Chapter Tests and Quizzes: Tests and quizzes on theory, spelling, vocabulary, proofreading, punctuation, and grammar.	20
Dictation Speed: New material dictated for three minutes to be transcribed on the typewriter with complete mailability. A = 120 wpm B = 110 wpm C = 100 wpm D = 90 wpm	40
Homework and Lab Practice	10

Weekly transcription grades and the speed grade are averaged for the final grade; giving 60 percent credit for speed, 30 percent credit for weekly production grade, and 10 percent credit for homework.

OUTLINE OF CONTENT	OBJECTIVES
IV. Desirable Work Habits and Attitudes A. Integrity B. Poise C. Cooperation D. Wise use of time E. "A full day's work for a full day's pay" F. Ability to work calmly under pressure G. Ability to get long well with others H. Ability to remain pleasant under adverse conditions I. Pride in work J. Respect for the dignity of work K. Business ethics: honest, sincere, responsible, diligent, consistent, conscientious, meticulous, punctual, scrupulous, tactful L. Personal qualities: positive attitude, appropriate dress, neatness, personal grooming, initiative, dependability	understand the importance of practicing good work habits and using time and motion economy in handling equipment and materials. be able to apply decision making to office tasks. understand the importance of practicing traits such as tact, loyalty, honesty, integrity, cooperation, dependability, initiative, neatness, etc.
	be aware of the duties and responsibilities of working in an office. demonstrate an awareness of the world of work.
V. Career Opportunities in Shorthand A. Certified Professional Secretary B. Court reporting	be aware of career opportunities. discuss opportunities and requirements for Certified Professional Secretary. discuss opportunities and requirements for court reporting.

ACTIVITIES

Dictate material with errors and/or omissions for transcription.

Increase production of mailable letters gradually.

Discuss the importance of economy of time and materials.

Discuss job priorities and decision making.

Emphasize the importance of employee attitude.

Discuss the positive personality.

Cite illustrations demonstrating the importance of responsibility.

Discuss and have students fill out self-evaluation sheets for personal characteristics.

Ask each student to choose his/her weakest personality trait and attempt to improve in this area for one week.

Assign students to prepare bulletin boards illustrating office attire.

Interview and observe a secretary on the job.

Use field trips, films, tapes, speakers, etc., to acquaint students with the world of work.

Discuss proper dress, manners, posture, speech, and poise necessary for a successful interview.

Invite a Certified Professional Secretary to speak to the class.

Use a speaker or field trip to acquaint students with court reporting.

EVALUATION

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Typewriting I

TYPEWRITING I

GOAL: To possess basic skill for personal and/or occupational application.

OUTLINE OF CONTENT	OBJECTIVES
I. Introduction to Typewriting	The Typewriting I student(s) will: recognize the need for instruction and practice.
A. Directions 1. Written 2. Oral	follow directions and work independently.
B. Organization	organize materials and work station.
C. Typing position	demonstrate correct posture and position at the typewriter.
D. Service parts	recognize and use the necessary typewriter service parts.

ACTIVITIES

Create a comfortable atmosphere in the classroom that will be conducive to learning.

Maintain a positive attitude for effective student learning.

Motivate students with teacher expectations.

Build confidence by showing interest and concern.

Keep the class moving at a brisk, efficient pace.

Plan for a minimum of talking and a maximum of typing at all times.

Encourage learning with this cycle: teacher demonstration; student application; teacher evaluation and demonstration; student practice; and evaluation.

Create the right atmosphere for typewriting by having the students settle down and start typing as soon as possible. Have the conditioning practice assignment written on the board, so that the students can begin typing immediately. Reward this activity by giving bonus points for work completed.

Save students' papers from the first day of class for distribution later in the course so they can see their improvement.

Discuss the objectives of the class and the need for following directions and working independently.

Use oral directions to further illustrate textbook directions.

Encourage organization of materials at work stations and economy of time and motion at all times.

Insist that the students use the following techniques: sit back in the chair, lean slightly forward from the hips, keep fingers curved over the keys with wrists parallel with the slope of the keyboard, keep elbows close to the sides, leave feet flat on the floor, position typewriter even with the front edge of the desk, and sit six to eight inches from the machine with the body in line with the "j" key.

Demonstrate and discuss the use of service parts.

Use demonstrations, tapes, video tapes, posters, bulletin boards, illustrations in the textbook,

EVALUATION

Evaluation, properly used, should serve at least three purposes:

1. It should suggest changes in practice activities for improvement.
2. It should help the teacher and the student recognize and diagnose typing difficulties.
3. It should provide knowledge of results for measurement purposes.

Use the "show of hands" technique for the entire class.

Use student performance results as an indicator of the level of achievement and begin expectation at this point.

Look for ways to measure the success or failure of teaching procedure.

Test, reteach, reevaluate.

Use the following suggested evaluation method on student work:

Work Habits and Attitude Grade

Coming to class with needed supplies and materials.
Willingness to work.
Cooperation.
Courtesy.
Consideration for others.
Self-control.
Getting along with others.
Work habits.
Dependability.

Use teacher evaluation at the work station.

Immediate feedback of checked papers is essential to progress.

Use a self-evaluation checklist to create an awareness of desirable personal qualities and attitudes.

OUTLINE OF CONTENT	OBJECTIVES
II. Keyboard Mastery	use correct key stroking.
	demonstrate complete automatization of the keyboard, including the number and symbol keys.
A. Alphabet 1. Lower case 2. Upper case	
B. Numbers	
C. Basic symbols	know how to construct basic symbols when not on the typewriter.
D. Special symbols	
E. Complete service parts	demonstrate effective techniques for the use of all necessary typewriter service parts.

ACTIVITIES

transparencies, wall charts, textbook, supplementary books, music, pacing devices, films, filmstrips, chalkboard, overhead, and opaque projectors to improve typewriting skill.

Move about the classroom observing at all times and giving individual instructions when needed.

Utilize transparencies for new material presentation.

Demonstrate correct key stroking and other correct techniques.

Use drill work regularly to develop letter, number, and symbol competencies.

Use tapes or records as much as possible for teaching the keyboard--this will leave the teacher free to observe and keep bad habits from being formed.

Follow a uniform pattern for introducing new reaches.

Reinforce the learning of each new key.

Recognize and provide for individual differences, including practice goals.

Set attainable goals for each drill conducted.

Give brief drills with necessary pauses for relaxation. As students gain in skill and proficiency, they can type for longer intervals.

Move the students to different machines periodically to encourage adaptability.

Direct students to practice individually while the teacher observes.

Make a game of typing through the alphabet, naming a food item for each letter after the students have learned the alphabet part of the keyboard, e.g., apples, beans, carrots, oranges, etc.

Demonstrate how to construct basic symbols.

Conduct manipulative drills on margin setting, carriage return, tab key, and other service parts.

EVALUATION

Use teacher observation while students are working on learning activities.

Teach the student enough so he/she can tell the difference between typing it "right" and typing it "wrong".

Standards should be consistent with instructional objectives. Keeping in mind the importance of posture, position, keystroking techniques, and keyboard mastery, the following grading standards are recommended:

FIRST NINE WEEKS	PERCENT OF GRADE
Posture and position at the machine (teacher observation and technique rating sheet).	20
Keyboard mastery (frequent observation).	20
Keystroking techniques (low wrists, curved fingers, elbows close to the sides).	20
Gross stroking speed (average of three best one-minute timings) for gross stroking with marks applied as follows: A = 40 B = 35 C = 30 D = 25	20
Work handed in (even though exercises were incomplete or inaccurate).	10
Care of typewriter and work area.	10

OUTLINE OF CONTENT	OBJECTIVES
F. Techniques	demonstrate correct posture and position at the typewriter.
	understand the importance of rhythm and control in typewriting.
	be able to set margins for a variety of line lengths.
	be able to take dictation at the typewriter.
	recognize and understand pica and elite type.
	develop touch and control while typewriting.
III. Straight Copy Typewriting of Sentences and Paragraphs	demonstrate stroking facility and accuracy on problem and straight copy.
A. Progressive drills	develop skill pattern before errors are counted.
B. Timed writings 1. Speed 2. Control 3. Calculating speed 4. Calculating accuracy	exhibit a good balance between speed and accuracy. evaluate typed materials with regard to quantity and quality, including the ability to determine speed (gwam, cwam, and/or nwam) and accuracy (number of errors, error tolerance, error limit, and/or percent of accuracy).

ACTIVITIES	EVALUATION

Use a seating chart for noting typewriting techniques; make notations while observing.

Use music to teach rhythm and control.

Use the overhead to help students develop "eyes on copy" technique.

Provide for direct dictation and unison drills.

Diagnose possible causes of student error and suggest appropriate corrective drills and procedures.

Discuss the difference between elite and pica type.

Use the "peeker Tag" game to discourage looking at hands. Students are assigned a group of lines to type during the time the game is played. To start, the teacher is "it" and walks around the room trying to spy someone "peeking" at his/her hands. The person caught becomes "it" and tries to find someone else looking at his/her hands.

Use the following suggested method of evaluation of student work:

Technique Grade

Position at the typewriter.
Keystroking (position of fingers, hands, wrists, and arms; quickness of stroke).
Use of space bar.
Carriage return.
Use of shift keys.
Use of tabulator.
Reading (typing response patterns, including keeping eyes on copy).

Spot check papers while moving about the classroom to keep students informed of progress.

Encourage students to evaluate their own work.

Use objective tests to reinforce the learning of typewriting theory.

Emphasize good posture and techniques at all times.

Use a game in which the class takes a car ride; let the number of words typed represent the miles traveled and the errors represent the number of flat tires or mechanical problems. The goal is how many miles students can travel without breakdowns.

Use pace setting, speed spurts, guided writings, technique improvement drills, manipulative drills, etc., regularly.

Develop speed and accuracy by using short timed writings.

Average both speed and accuracy levels over a period of time so that students can compare averages with individual timed writings.

Use speed and control development throughout the course.

Keep a progress chart of timed writings.

Use a timed typing contest to pick the best typists. All typing classes can participate. Issue certificates or awards.

Encourage the students to determine speed levels (gwam, cwam, and/or nwam).

Straight copy should be evaluated for both speed and accuracy. The following standards are recommended for SEMESTER ONE (three to five minute writings):

Speed--GWAM		Speed--NWAM	
A	45+	A	45
B	40-44	B	40
C	32-39	C	35
D	22-31	D	30

Accuracy--select one

Percent of accuracy = total words - number of errors divided by total words.

A	97-100%
B	93- 96%
C	89- 92%
D	85- 88%

Error tolerance (Robinson, page 44)

A	0-2
B	3
C	4-5
D	6-9

Total errors (Calhoun, page 231)

0-2 = One bonus grade
3-5 = Grade remains
5-6 = Minus one grade

OUTLINE OF CONTENT	OBJECTIVES
IV. Proofreading	demonstrate mastery of the technique of proofreading and correcting errors.
A. Capitalization, punctuation, numbers, and symbols	demonstrate mastery of information which would include spacing before and after punctuation marks, typing of numbers, capitalization, uses of punctuation forms, word divisions, book and magazine titles, and articles.
B. Proofreaders' marks	recognize and use proofreaders' marks.
C. Error correction techniques (including spreading, squeezing, and aligning)	know how to align, squeeze, and spread letters.

ACTIVITIES	EVALUATION
Encourage the students to determine accuracy levels (number of errors, error tolerance, error limit, and/or percent of accuracy).	Keep a record of timed writings to note progress. Select a certain number to use for evaluation, e.g., the best three.
Teach proofreading throughout.	
Give separate speed, accuracy, and proofreading grades on both timed writings and production work.	
Have students occasionally exchange papers to check accuracy in both content and format. Give students a proofreading grade.	Evaluate proofreading by spot checking papers.
Keep students aware of rules for spacing, numbers, capitalization, punctuation, word division; book, magazine, and article titles.	
Encourage good proofreading habits by using a proofreading contract like the following: Grade ________ Name ________________________ Lesson Number ____________________ Date ________________________ Proofread ______________________ By signing this, I testify to the fact that I corrected all errors; and I understand that I will receive a low grade on this project if an error is found. ____________________ Name of Student	
Require each student to proofread all papers that are turned in. Reward for accurately proofreading, e.g., either give a separate proofreading grade, or give a "free" error for accurate proofreading.	
Use proofreaders' marks on papers that are returned to the students.	
Encourage students to recognize and use proofreaders' marks.	
Teach error correction techniques.	
Demonstrate how to align paper using the paper release, aligning scale, and variable line spacer.	
Drill students on how to align paper, and how to squeeze and spread letters.	

OUTLINE OF CONTENT	OBJECTIVES
D. Word division	know how to divide words or find correct way.
V. Centering Skills	demonstrate skills in horizontal and vertical centering.
A. Horizontal B. Vertical	demonstrate the ability to arrange and type problem copy: Business letters, tabulation, manuscript with footnotes, title page, bibliography, outlines, and other forms of business papers with vertical and horizontal centering (including columnar headings).
VI. Problem Application	type problem copy rapidly and accurately.

ACTIVITIES	EVALUATION
Utilize drills and exercises in correct word division.	Evaluate drills and exercises.
Reinforce horizontal and vertical centering with drills and problems. Explain mathematical and/or backspacing from center methods for horizontal and vertical centering.	
Assign design and preparation of announcements and programs. Instruct in preparing bifold, trifold, and quadrifold arrangements. Use supplementary problems such as names of football or basketball teams, to develop centering skill.	Evaluate students' work for "total" affect of placement, arrangement, and neatness.
Practice typing problem copy. Use drills under the pressure of time to reinforce problem applications. Use speed and control development throughout the course. Teach students the need for instruction and practice. Encourage students to think and apply problem-solving skills. Use a week-long assignment sheet (due at the end of the week) with varied activities and necessary instructions to encourage responsibility, economy of time, and organization. Give spelling tests each week. Have students type the words as they are dictated. Provide a "catch-up" day periodically to allow for individual differences, to redo poor quality work, etc.	Evaluation and standards should be consistent with instructional objectives. The following weighted percentages are recommended:
Use a card file to record daily activities and assignments for absent students. Students can consult the file upon their return.	Evaluate by spot checking papers.
Use an original and carbon copy of assignments for absent students. The returning student takes original and teacher keeps carbon. When makeup work is completed, the original form is turned in with the assignment. If work is not made up, the teacher can use the carbon for parent and/or councelor conferences.	Use a point system when grading some problems--give points for correct margins, correct placement of date, etc., or suggested scale in the teacher's manual. Distribute checked papers to the student for immediate feedback.
Use typed themes and reports from other classes for extra credit.	

Factors	Grading Periods			
	1	2	3	4
Techniques	50-60	20-30	10	0-10
Straight copy	20-30	40-50	40-50	30-50
Speed	3/4	2/3	1/2	1/2
Accuracy	1/4	1/3	1/2	1/2
Production	10	20	30-40	40-60
Speed	*	*	1/2	1/3
Accuracy	*	*	1/2	2/3
Attitude	10	10	10	10

*Composite score since correcting is usually taught at the beginning of the second semester.

OUTLINE OF CONTENT	OBJECTIVES
A. Outlines	understand how to type outlines.
B. Envelopes, personal notes, postal cards, index cards, inter-office communications, invoices, voucher checks, and itineraries	know the purpose of an itinerary. know how to type envelopes, index cards, and postal cards. know how to type on forms such as voucher checks, inter-office communications, invoices.
C. Business letters	identify the parts of a business letter
1. Placement and styles	
2. Two-page, half sheet, etc.	
3. Carbon copies	
	demonstrate how to handle a carbon pack and know its uses.
D. Tabulation	type on ruled lines.
1. Tables	
2. Columnar headings	
3. Ruled and boxed charts	
E. Statistical typewriting	
F. Script and rough draft typewriting	demonstrate the ability to type from rough draft, statistical, handwritten, and unarranged material.
G. Composition at the typewriter	originate copy at the typewriter, thinking and listening simultaneously.
H. Manuscript typewriting	learn to set up and type bound and unbound manuscripts/reports including footnotes, title pages, bibliographies, etc.
1. One-page reports	
2. Bound and unbound manuscripts	
3. Footnotes	
4. Title pages	
5. Table of contents	
6. Bibliographies	
I. Employment	show an awareness of the business world.
1. Application letter	
2. Personal data sheet	demonstrate the ability to compose letters of application and complete employment forms.
3. Application forms	

ACTIVITIES

Practice typing outlines with appropriate spacing, punctuation, and capitalization.

Practice typing an itinerary.

Practice typing envelopes, index cards, and postal cards using a time limit.

Use realistic business forms to create an awareness of the business world.

Discuss the parts of a business letter and placement. Have students practice typing business letters with special letter parts.

Type with correct form the special letter parts of attention and subject lines, official titles, etc.

Handle a carbon pack (insert with a minimum of effort).

Demonstrate how to type on forms involving ruled lines, and have students practice.

Conduct drills on aligning, typing from rough draft, statistical, etc., under the pressure of time.

Use cartoons for composing at the typewriter. The students may write one or two paragraphs of original copy.

Provide drills that will strengthen spelling, composition, punctuation, and grammar.

Ask a student to name a one-word topic. For instance, someone comes up with the word "birds". Let the students type all they can think of about the subject with no time to prepare. At the end of one minute, have the person giving the topic call a number, match this number with a name in your grade book, and you have a "volunteer" to read what has been typed.

Use career-oriented material to create an awareness of the business world.

Use newspaper employment advertisements to compose letters of application.

EVALUATION

Keep the students informed of progress at all times.

Use publisher's prepared tests.

Evaluate with teacher observation.

Evaluate for both speed and accuracy. The following standards are recommended for SEMESTER TWO (five-minute writings).

Speed--GWAM		Speed--NWAM	
A	55+	A	55
B	50-54	B	50
C	40-49	C	45
D	30-39	D	40

Accuracy--select one

Percent of accuracy = total words - number of errors divided by total words.

A	99%
B	98%
C	97%
D	96%

Error tolerance (Robinson, page 44)

A	0-2
B	3-5
C	6-9
D	10-14

Total errors (Calhoun, page 231)

0-3 = One bonus grade
4-5 = Grade remains
6-7 = Minus one grade

Observe each student at work on problem application and production problems.

OUTLINE OF CONTENT	OBJECTIVES
	develop desirable personal qualities and attitudes.
J. Justifying Right Margin	know how to justify right margins
VII. Production Typewriting	develop skill in organization
A. Business letters with carbon copies and envelopes	
B. Tabulation	
C. Manuscript reports	recognize the need for instruction and practice.
D. Inserting and removing paper, correcting errors, aligning, arranging supplies, collating	
VIII. Typewriter Care	demonstrate both an understanding of typewriter care, including changing the ribbon, and the importance of proper care.
A. Cleaning	
B. Changing ribbon	

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ACTIVITIES

Invite guest speakers; or use films, field trips, etc., to create an awareness of the skills, qualities, and attitudes necessary for success in the world of business.

Prepare a data sheet.

Invite former students to explain how they have used their typewriting skill.

Encourage organization by demonstration and a checklist.

Prepare an application form.

Compose an application letter.

Use newspapers, magazines, etc., to demonstrate justifying the right margin.

Teach students to handle production typing with a minimum of wasted motion: appropriate techniques in inserting and removing paper, arranging supplies, and collating.

Apply a production skill-building cycle: learning, untimed; skill building, timed; and testing, timed.

Insist that material be usable or mailable.

Use a practice set.

Demonstrate how to clean the type and change a ribbon.

Emphasize that typewriter care is part of the typist's daily routine.

EVALUATION

Use the following suggested method of evaluation of student work:

Problem and Production Work Grade

Proofreading.
Error correction.
Key stroking.
Word division.
Material placement.
Acceptable or usable work.
Assignment completion within a specified time.

Evaluate with a publisher's prepared test. Use both objective and production tests.

Use a point system when grading some production--give points for correct margins, correct placement, etc.

Use observation by teacher to evaluate.

Below are some methods of evaluating production work:

Net production rate a minute (n-pram).
Mailable words a minute (mwam).

No one method is best for all classes at all times. Both of these methods, in addition to other suggestions, are discussed in the "Methods of Teaching Typewriting" section.

A practical approach in evaluating production work is Russon's formula, which is explained in detail in an article published in the BUSINESS EDUCATION FORUM, October, 1961, Volume Ten, Number one, "Aiding" Your Typewriting Grading.

Regardless of the method used to evaluate production, students will react favorably if the system has been explained and fairness is evident.

Typewriting II

TYPEWRITING II

GOAL: To refine and strengthen basic typewriting skills and techniques necessary for personal and occupational competency.

OUTLINE OF CONTENT	OBJECTIVES
I. Improvement of Basic Skills and Techniques	The Typewriting II student(s) will:
	be aware of the need for improving basic skills and techniques.
	recognize the value of constantly setting new goals.
A. Posture	
	demonstrate a knowledge of the correct position at the typewriter.
B. Organization	
1. Materials 2. Work habits	
	assume responsibility for the care of the typewriter and the work station.
	know the value of using good work habits, conserving supplies, and using time effectively.

ACTIVITIES

Determine the status of each student's skill in the basic skills, techniques, and production to use as a basis for improvement.

Review machine operation, posture, and correct typewriting techniques.

Provide short-range goals that can be achieved; increase goals frequently as a means of motivating students to achieve new goals.

As a teacher, exhibit good form, techniques, and efficient handling of machine and supplies.

Provide an opportunity for the students to retype copy that is not usable, except on production tests.

Provide many opportunities for timed writings throughout the course.

Prepare a bulletin board with examples of letter styles, punctuation styles, etc.

Use the bulletin board to display outstanding work of the students.

Relate the tasks to be performed to the typing and stenographic duties performed in an office, including word processing.

Give frequent demonstrations using the demonstration stand in order to improve stroking, refine manipulative skills, develop flow of work patterns, and refine production skills.

Use the opaque or overhead projector to illustrate correct form.

Observe students and demonstrate the correct typing position.

If storage is not available at work stations, encourage students to have a large envelope with manila folders for filing and organizing supplies and keeping papers needed for reference.

Insist on a clean typewriter and work station.

Observe students at work and give constructive suggestions on how to conserve supplies, save time, and work more efficiently.

EVALUATION

Counsel students entering the second course of typewriting who have scored lower than a C in the first course.

Give a performance pretest at the beginning of the course to determine present ability on production exercises.

Conduct an objective test at the beginning of the course to determine present knowledge of typewriting theory.

SEMESTER ONE

Evaluation and standards should be consistent with instructional objectives. The following weighted percentages are recommended:

Production	60%
Timed writings	20%
Tests	10%
Work submitted	10%

OR

Production	30-40%
Timed writings	20
Information tests	10
Daily work	20-30
Work habits	10

Error Cut-Off

Speed--GWAM		Speed--NWAM	
A	55+	A	55
B	50-54	B	50
C	43-49	C	45
D	38-42	D	40

Accuracy--select one

Percent of accuracy equals total words minus number of errors divided by total words.

A = 99%
B = 98%
C = 97%
D = 96%

OUTLINE OF CONTENT	OBJECTIVES
	realize the importance of organizing materials for efficient production.
C. Manipulative skills 1. Setting margins 2. Carriage return 3. Tabulating 4. Shift key and lock 5. Backspacing	recognize and use efficiently service parts, such as margin sets for different lengths of line, touch tabulation, quick return, shift key and lock, and backspace.
D. Key stroking 1. Speed 2. Accuracy	demonstrate improved technique and skill development through various drill practices and problems.
	know and use correct key stroking for speed and accuracy improvement.
E. Proofreading	know the importance of proofreading accurately.
1. Error correction 2. Proofreaders' marks	demonstrate the ability to correct errors skillfully.
	be able to interpret and use proofreaders' marks.
F. Centering 1. Horizontal 2. Vertical	be able to center horizontally and vertically.

ACTIVITIES

Encourage students to plan and organize work priorities.

Use introductory lessons from typewriting texts to improve faulty stroking habits and reaches.

Encourage the students to work independently and show initiative.

Emphasize and instill an appreciation for excellence.

Encourage students to type jobs without being timed, but have them work efficiently.

Prepare a model work situation.

Provide students with an opportunity to change a typewriter ribbon.

Use exercises from the introductory lessons from typewriting texts to improve faulty manipulation and use of operational keys.

Give short timed drills on setting up problems to improve the manipulative skills.

Improve key stroking by giving one- to three-minute drills on easy practice material for speed and high-average alphabetic practice material for accuracy before giving five- to ten-minute timings to evaluate.

Strive for accuracy, but continue to build speed.

Insist that all work be proofread before it is handed in.

Review error correction techniques.

Insist on neat corrections that would be acceptable in the business office.

Discuss proofreaders' marks and their uses.

Have students proofread each others' papers and sign to verify.

Use proofreaders' marks for marking corrections.

Insist on correct word division by providing dictionaries and word division manuals.

Discuss, demonstrate, and drill on horizontal and vertical centering problems.

Conduct drills under time for horizontal and vertical centering of tables.

EVALUATION

Error Tolerance (Robinson, page 44)

A	0-2
B	3-5
C	6-9
D	10-14

Total Errors (Calhoun, page 231)

0-2 = One bonus grade
3-4 = Grade remains
5-6 = Minus one grade

(Example given in Typewriting I section.)

Production

The methods for evaluation production work discussed in the Typewriting I section are applicable to Typewriting II. Emphasis should be on usable copy, which Wanous defines as: ". . . content correct but with minor 'flaws' in format and placement permitted." (Wanous, page 267.)

OUTLINE OF CONTENT	OBJECTIVES
G. Tabluation 1. Backspacing-from-center method 2. Mathematical method	demonstrate skill in calculating tables, using backspacing from center, and mathematical method of centering.
H. Related grammar usage 1. Capitalization 2. Punctuation 3. Numbers 4. Word division 5. Spelling	demonstrate mastery of related grammar and spelling skills.
I. Composing	be able to compose and take dictation at the typewriter.
III. Reinforcement of Production	
A. Business letters with carbon copies 1. Basic letter styles 2. Special letter styles 3. Letter placement a. Regular size stationery b. Special size stationery 4. Punctuation styles 5. Envelopes	demonstrate the ability to produce mailable letters with carbon copies, including the basic and special letter styles on special sizes of stationery using open or mixed punctuation, notations, and special letter parts.
6. Postal cards	recognize and use eye measurement in addressing envelopes. utilize chain feeding in the preparation of envelopes, postal cards, and index cards. be able to arrange messages on a postal card and fill in information on a printed card.
B. Business forms 1. Inter-office memorandums 2. Telegrams and telefax messages 3. Purchase orders 4. Invoices 5. Bills of lading 6. Statement of account 7. Message and reply forms	demonstrate the ability to align, fill in, and produce all business forms, using arranged and unarranged material.

ACTIVITIES	EVALUATION
Review and provide drills on related grammar and spelling exercises.	
Check on correct word division by using dictionaries or word division manuals, encouraging the use of several reference materials.	
Dictate sentences for composing skill and related grammar skill.	
Compose answers to letters in the book.	
Provide demonstrations on using carbon copies, letter styles, punctuation styles, notations, special letter parts, etc.	
Discuss letter styles, punctuation styles, etc.	
Compose a letter of application and prepare a personal resume.	
Insist on mailable copy.	
Practice judgment in placement of addresses on evelopes.	
Demonstrate chain feeding techniques on envelopes, postal cards, and index cards.	
Practice chain feeding envelopes, postal cards, and index cards.	
Prepare index cards for filing.	
Practice typing messages and addresses on postal cards.	
Encourage students to type jobs without being timed, but have them work efficiently.	
Provide drills on aligning, filling in, and producing all business forms using arranged and unarranged material.	
Complete an application form at the typewriter.	
Use practice sets and workbooks of business forms.	
Use business forms from the local community as sample illustrations and practice forms.	
Give short timings on individual jobs, including preparation to type, before giving long production timings.	

OUTLINE OF CONTENT	OBJECTIVES
C. Tables 1. Open 2. Ruled 3. Boxed	demonstrate skill in calculating and typing the three kinds of tables (open, ruled, boxed).
D. Manuscripts and reports 1. Unbound 2. Leftbound 3. Topbound 4. Footnotes 5. Quoted material 6. Enumerated items 7. Title page 8. Outline 9. Contents 10. Bibliography	be able to type formal and informal manuscripts and business reports, including quotes, enumerations, footnotes, title page, outline, contents, and bibliography.
E. Legal documents 1. Wills 2. Partnership agreements 3. Legal letters 4. Abstracts	understand how to prepare legal documents.
	know how to justify copy to a prescribed line length. be able to type all problems in correct form and at acceptable rates of production with complete mailability.
IV. Duplicating Procedures A. Spirit masters B. Stencils C. Other copying methods	recognize which method of copying is most efficient for a particular job. be able to prepare models and type spirit masters, stencils, and offset mats. know models for other copying machines.
V. Filing (Optional) A. Alphabetic system B. Numeric system C. Geographic system D. Subject system D. Preparing index cards	develop the skill and knowledge required to prepare and maintain a prescribed filing system.

ACTIVITIES	EVALUATION
Demonstrate, discuss, and drill for calculating and typing tables.	
Review, discuss, and type manuscripts with footnotes.	
Encourage students to type for extra credit, their own reports and formal papers for other classes.	
Suggest that students type for extra credit, papers for other students who do not type.	
Discuss and demonstrate legal documents.	
Type newspaper or magazine articles to justify copy for prescribed line lengths.	
Demonstrate masters, stencils, and offset mats.	Student should be evaluated on his/her ability in following directions and in producing usable copy.
Prepare masters, stencils, and offset mats for actual use.	
Demonstrate models for other copying machines.	
Use the school newspaper for teaching the typing of stencils, if mimeograph is to be used.	
Type for teachers or others only when a learning situation is involved.	
Discuss various methods of filing.	Evaluate students over-all knowledge and understanding on the following: 1. Various methods of filing. 2. Ability to sort material for filing. 3. Ability to retrieve from filing.
Use a filing simulation kit.	
Ask students to volunteer for an assignment in the school so they can become familiar with filing systems.	
Invite an office manager to speak to the class on the importance of efficient filing techniques.	

OUTLINE OF CONTENT	OBJECTIVES
VI. Business Behavior A. Attitude B. Character C. Personality D. Telephone techniques	demonstrate the ability to analyze independently all instructions before beginning a job, and follow through to completion. demonstrate desirable attitudes, personal resourcefulness, and self-reliance.
VII. Awareness of the World of Work A. Job availability 1. Local 2. Government a. City b. County c. State (merit system) d. Federal (civil service) B. Job requirements C. Job applications 1. Letter of inquiry 2. Application 3. Resume 4. Interview 5. Follow-up D. Compensation 1. Salary 2. Fringe benefits	demonstrate an awareness of the world of work (job availability, job requirements, and compensations).
VIII. Word Processing A. Definition and concept B. Hardware and software C. Required skills D. Practical application problems E. Employment opportunities	gain an awareness and insight into the area of automation and word processing.

ACTIVITIES	EVALUATION
Take a field trip to a local library to view an extensive and complicated filing system.	
Give short timed filing problems to generate rapid thinking and movement.	
Show initiative to work independently.	Teacher should make observations of students' attitude and behavior and evaluate on growth and improvement.
Encourage business behavior and attitude in the classroom at all times, such as punctuality, courtesy, honesty, neatness, etc.	Evaluate the students' ability to receive and follow oral or written communication effectively.
Create office situations and office environment.	Encourage and evaluate on the following: 1. Integrity. 2. Poise. 3. Cooperation 4. Wise use of time 5. "A full day's work for a full day's pay". 6. Ability to work calmly under pressure. 7. Ability to get along well with others. 8. Ability to remain pleasant under adverse conditions.
Supply information about job availability, job requirements, job applications, and compensation.	Evaluate the students' growth and change in attitude in the following areas: 1. Determining job availability. 2. Opportunities for employment. 3. Determining job requirements. 4. Ability to prepare a personal resume, handle an interview, and follow up. 5. Realistic salary expectations and the importance of fringe benefits.
Discuss job-related topics such as requirements, interviewing, testing, follow-up procedures, salaries, fringe benefits, and advancement.	
Discuss jobs available in local community, nearby cities, and state and federal government agencies.	
Encourage a visit to a counselor for job information.	
Use films and filmstrips on careers.	
Use class tours to local offices.	
Invite local business people to speak.	
Read and discuss newspaper advertisements.	
Work with the school counselor to provide students with information concerning colleges and universities.	
Discuss various aspects of word processing including equipment used, skills required for job opportunities; and then plan an office tour to observe a word processing center.	The student should be evaluated on his/her gain in understanding and appreciation of the entire concept of office automation.

OUTLINE OF CONTENT	OBJECTIVES
IX. Advanced Study A. Junior college B. College C. University	become aware of the opportunities for advanced study.

RECOMMENDATIONS

TYPEWRITING I AND II

1. Thirty students per teacher be the maximum in a typewriting class and the room size be adequate for 30 students.
2. A student have a prerequisite letter grade of C in Typewriting I to enter Typewriting II.
3. Typewriting II students have a minimum of nine weeks on an electric typewriter.
4. Each typewriting student have a textbook.
5. Each typewriting student have a bookholder.
6. Personal Typewriting be offered at the ninth grade level, as well as the tenth, eleventh, and twelfth. This course would be recommended to students who do not plan to pursue further typewriting courses. If a Personal Typewriting student later decides to pursue further typewriting courses, only one semester credit will be given for Typewriting I.
7. Typewriting I be offered at the tenth, eleventh, and twelfth grades only.
8. Typewriting II be offered at the eleventh and twelfth grade levels.
9. A student may not enter Typewriting I five to ten days after actual classwork begins without permission from the teacher.

ACTIVITIES	EVALUATION
Plan field trips to a junior college, college, or university.	Assign a report on the advantages and disadvantages of the field trip.
Invite representatives from institutions of higher learning to visit the school and discuss opportunities.	Have the students critique a speaker on the information given.

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Professionalism

PROFESSIONALISM IN BUSINESS EDUCATION

The word "professionalism" has many connotations. However, general acceptance is given to the concept of the word as including the highest standards of academic preparation, performance, and ethics.

As a member of a profession, a teacher assumes professional responsibilities, The responsibilities fall into many spheres of interaction and influence, including (1) teaching, (2) relationships with students in the classroom, (3) relationships with students outside the classroom, (4) relationships with colleagues, (5) professional organizations, (6) research and writing, (7) constructive evaluation of educational systems, and (8) relationships with the community.

This guide for professionalism for the business educator is provided in the form of a checklist, arranged according to the eight spheres named. The checklist is organized as a series of questions that should be answered affirmatively and serve as reminders of some aspects of professional responsibility.

Teaching

As a creative business educator, do I

1. Have a thorough knowledge of the subject matter that I teach?
2. Keep abreast of changes and expansions in the body of knowledge represented by the subject matter that I teach?
3. Develop long-range and short-range objectives for the courses and curricular areas for which I am responsible?
4. Make long-range and short-range instructional plans for the courses I teach?
5. Know and apply the principles of good pedagogy, communication, and the psychology of learning?
6. Avoid the abuse of the principles of learning?
7. Teach to the objectives that have been established?
8. Regularly adjust objectives so that they are at the right level for the students?
9. Monitor and adjust to the learning pace of the students?
10. Provide flexibility so that slow, average, and fast learners are all served?
11. Evaluate students in a fair manner that will enhance the learning process?
12. Utilize a variety of modes of teaching, including the various approaches made possible through media and materials centers?
13. Use the protection provided by academic freedom responsibly?
14. Maintain an open-minded attitude toward subject-matter and pedagogocal views and research findings that may differ from mine?
15. Develop instructional materials adapted to the classroom situation that is uniquely mine?
16. Exhibit accountability through initiating and cooperating with the development and utilization of procedures for evaluating the effectiveness of my performance as a teacher?
17. Direct student teachers in such a way that my students' learning is served, yet the best experience possible for the student teachers is provided?

18. Relate my subject matter-area in such a way that each student is prepared to find joy as a lifelong learner, as a participant in a career, as a person in interaction with other human beings, as a member of an economic system?

Relationships with Students in the Classroom

As the dominant figure in the classroom, do I

1. Treat my students as human beings with pride and dignity and with problems far more serious than my own?
2. Treat the students fairly and objectively, with no prejudices in matters of race, color, ethnicity, religion, sex, or national origin?
3. Exhibit an understanding of good mental health?
4. Understand that student quietness is not necessarily a sign of good mental adjustment?
5. Have the knowledge of when to recommend counseling or call for a mental or academic specialist?
6. Show open-mindedness toward students--allowing for freedom of expression of their opinion, even if those opinions are different from mine?
7. Take care to present facts as facts, and opinions as opinions?
8. Engage students in the process of setting class, course, and curricular objectives?
9. Stimulate each student to the maximum potential growth unique to the whole student?

Relationship with Students Outside the Classroom

As an educator with responsibilites to students outside the classroom as well as in, do I

1. Make myself available for individual and group interface with students?
2. Graciously and actively sponsor and participate in student activities, with particular encouragement and sponsorship of such organizations as the Future Business Leaders of America, Future Secretaries of America, Distributive Education Clubs of America, Office Education Association, and other such organizations.
3. Encourage and sponsor attendance at conferences such as Girls' State and Boys' State, the Business and Professional Women's Clubs, Youth Conferences, etc.?
4. Show professional and humane treatment of students, without condescension, in one-to-one and group encounters?
5. Allow and encourage students to exercise initiative and responsibility?

Relationships with Colleagues

In my capacity as a professional interactor with those with whom I work, do I

1. Behave courteously?
2. Have an open mind toward views that differ from mine?
3. Cooperate with administrators, but set such a professional image of myself that they realize that for professionals, the purely boss/employee relationship does not apply?
4. Work well with Board members, but present an image of the professional as one who is not the same as a line employee?
5. Attend and actively participate in all committee, faculty, and institutional meetings for which I am responsible?
6. Probe deeply the philosophy and goals of teacher organizations before joining, but after joining act as a responsible, contributive, and supportive member?

Professional Organizations

As one with responsibilites toward my profession at large, do I

1. Belong to and actively participate in the Oklahoma Business Education Association and attend annual conventions and participate in all of the sessions?
2. Belong to and actively participate in the National Business Education Association and Mountain Plains Business Education Association and attend as many annual conventions as I possibly can?
3. Belong to and actively participate in the Aone OBEA and attend annual conventions and participate in all of the sessions?
4. Willingly serve on committees, boards, and programs for the various organizations?
5. Read and apply learnings from professional journals?
6. Belong to subject-matter professional organizations?
7. Participate actively in all local, regional, and national organizations concerned with the teaching profession at large; for example, the Oklahoma Education Association and the National Education Association?

Research and Writing

As a member of a profession, I should contribute to the growth of the body of knowledge of my particular discipline and should disseminate information that I have gained through research and experiences. In this sphere of responsibility, do I

1. Conduct classroom research, even if only very simple in nature?
2. Share, through writing and dissemination, the results of my experiences and research?

Constructive Evaluation of Educational Systems

As a member of the business teaching profession, I am responsible for maintaining a proper perspective of the role of business education in the larger context. To meet the demands associated with that responsibility, do I

1. Regulary "step back" to assess the role of business education as a whole and as a component of larger educational systems.
2. Offer to colleagues and the community constructive suggestions for the improvement of business education and the total educational system?
3. Particularly stress the importance of the consumer, economic, and occupational elements of business education to the education of all students?
4. Participate well, accountably, and willingly in local evaluations associated with vistations by accrediting and certifying agencies?
5. Support and provide constructive suggestions for the improvement of student teaching programs in the state.

Relationships with the Community

As a member of a larger community--local, state, nation, and world--do I

1. Work toward communication and interface with the citizens of the local community--particularly with the parents of the students I teach?
2. Participate seriously in civic activities?

3. Practice good citizenship by working toward the achievement of vital goals, voting in elections, etc.?

4. Set up a high level of moral and ethical action?

5. Use my expertise to contribute to the furtherance of community good?

6. Provide constructive suggestions for the improvement of the community at large?

7. Interact with business people in order to learn more of what they expect from my students and how the schools can help business meet its goals in a free society?

--Dr. Bobbye Persing
Central State University

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Please help us do a better job for you. Your response to the following evaluation will assist the State Department of Education in preparing more effective materials in the future.

1. Check grade level in which you used these materials and specify subject area(s) for each level checked:

______ 1st ______ 7th
______ 2nd ______ 8th
______ 3rd ______ 9th
______ 4th ______ 10th
______ 5th ______ 11th
______ 6th ______ 12th

2. Please rate this guide in terms of the following items and circle the number which best expresses your evaluation of this guide.

USEFULNESS

1 2 3 4 5
Not Useful Very Useful

COMPREHENSIVENESS

1 2 3 4 5
Limited Extensive

DEPTH

1 2 3 4 5
Shallow Comprehensive

FORMAT AND ORGANIZATION

1 2 3 4 5
Poor Excellent

3. The units:

USABILITY

1 2 3 4 5
Difficult Easy

CLARITY

1 2 3 4 5
Unclear Clear

COVERAGE

1 2 3 4 5
Narrow Broad

4. Activities:

USABILITY

1 2 3 4 5
Low High

STUDENT INTEREST

1 2 3 4 5
Low High

APPROPRIATENESS TO LEARNING

1 2 3 4 5
Innappropriate Highly Appropriate

5. The guide (overall):

EFFECTIVENESS

1 2 3 4 5
Low High

6. The most positive feature(s) of the guide:

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8. Recommendations/suggestions for improvement of the guide:

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